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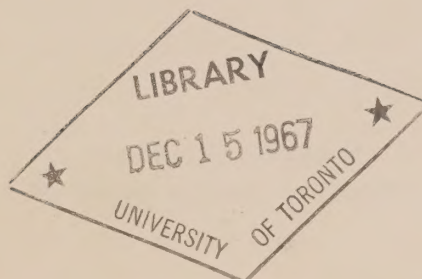
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PROVINCIAL GOVERNMENT FINANCE

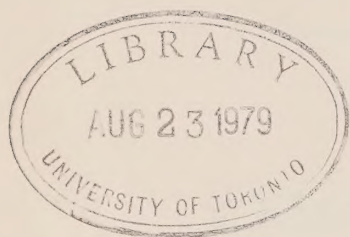
Revenue and Expenditure

(1964/65)

(Fiscal Year Ended March 31, 1965)



DOMINION BUREAU OF STATISTICS



DOMINION BUREAU OF STATISTICS

Governments Division

Provincial Government Section

PROVINCIAL GOVERNMENT FINANCE

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1964

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A — Annual

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TABLE OF CONTENTS

	Page
Introduction	5
Review of the Fiscal Year 1964-65	7
Summary of Concepts and Definitions	10
Explanatory Comment	10
Table	
1. Gross General Revenue	14
2. Gross General Expenditure	16
3. Net General Revenue	20
4. Net General Expenditure	22
5. Reconciliation of General Revenue with Provincial Public Accounts	26
6. Reconciliation of General Expenditure with Provincial Public Accounts	28
7. Amounts Received from Other Governments	30
8. Amounts Paid to Other Governments	34
9. Revenue from Liquor Operations	36
10. Functional-economic Cross-classification of Gross General Expenditure:	
Newfoundland	38
Prince Edward Island	40
Nova Scotia	42
New Brunswick	44
Quebec	46
Ontario	48
Manitoba	50
Saskatchewan	52
Alberta	54
British Columbia	56
Yukon Territory	58
Northwest Territories	60
11. Percentage Distribution of Net General Revenue	62
12. Percentage Distribution of Net General Expenditure	62
13. Historical summary of Net General Revenue by Province	63
14. Historical summary of Net General Expenditure by Province	63
15. Historical summary of Net General Revenue by source	64
16. Historical summary of Net General Expenditure by function	64
Appendix	
A. Classification of Revenue by source and expenditure by function	65
B. List of Special Funds included in these statistics	71

SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- P preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

INTRODUCTION

This publication provides a summary of the revenue and expenditure of provincial governments in Canada and of the Yukon and Northwest Territories for the fiscal year ended March 31st, 1965.

Provincial government responsibilities are discharged in Canada through a combination of the following administrative bodies:

- Departmental organization,
- Special funds and agencies,
- Health, welfare and administration of justice institutions,
- Educational Institutions,
- Enterprises or utilities.

The statistics contained in this report present the cost to provincial governments of (a) departmental organization, (b) special funds, (c) health, welfare and administration of justice institutions and (d) educational institutions, that must be provided from provincial revenues.

Operating statements of provincial government enterprises are not included in this publication because their impact is only upon the users of the service and the general taxpayer is only concerned in so far as the province contributes towards a deficit of an enterprise. However, in order to make a comprehensive evaluation of the impact of provincial governments on the economy of the nation, particularly with respect to demand for goods and services produced, the transactions of provincial government enterprises must be considered as well.

The DBS publication "Provincial Government Enterprise Finance" (Catalogue No. 61-204) presents annual financial statistics of these enterprises.

The terms "general revenue" and "general expenditure" as used in this publication should not be equated with the revenues and expenditures as appearing in the financial statements published by provincial governments in their Public Accounts. The Public Accounts in most provinces are prepared on a fund basis and do not reflect the transactions of all agencies of the government. In these statistics general revenue is made up of (a) revenue credited to ordinary or current account, (b) revenue of special funds or agencies and (c) revenue credited to capital account in the form of sale of fixed assets or shared-cost contributions towards the purchase of fixed assets. General expenditure comprises (a) expenditures debited to ordinary or current account, (b) expenditures of special funds or agencies and (c) expenditures that result in the acquisition of or addition to fixed assets and which are charged to capital account. Such a presentation of government revenue and expenditure provides a basis for inter-governmental comparisons having a greater degree of consistency than is possible through the use of Public Accounts.

It follows therefore that the difference between general revenue and general expenditure as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of the statistical series.

REVIEW OF THE FISCAL YEAR 1964 -65

1. Net General Revenue

Net general revenue of all provinces for the year under review shows an increase of \$688,983,000 over the corresponding figure for the fiscal year ending March 31, 1964. Of this total \$434,519,000 or 63 per cent is due to increased revenue from taxes. Several factors accounted for this increase.

- (a) in **Newfoundland** a new tax of five cents a package on cigarettes and a tax on cigars and tobacco resulted in revenue of \$1,088,000 for the year.
- (b) in **Quebec** effective April 24, 1964 the provincial sales tax was made uniform across the provinces at six per cent resulting in increased revenue of \$121,000,000 over the corresponding figure for the fiscal year ended March 31, 1964.
- (c) in **Ontario** the gasoline tax was increased by two cents per gallon to 15 cents per gallon effective February 13, 1964. The tax on diesel fuel used in motor vehicles was also increased two cents per gallon to 20 1/2 cents resulting in an overall increase in motor fuel and fuel oil revenue of \$40,330,000 compared to that of the previous fiscal year. Minor changes in the Hospitals Tax Act (tax on places of amusement) resulted in slightly higher exemptions, but increased rates on admission prices to places of amusement had the effect of increasing the revenue from this source by \$1,965,000 over that of the fiscal year 1963-64. The three per cent sales tax remained unchanged but the revenue from this source, due to increased sales in the province increased by \$8,863,000 over the 1963-64 fiscal period. Effective July 1, 1964 the premiums under the Hospital Care Insurance Plan were increased from \$2.10 to \$3.25 a month for a single person and \$4.20 to \$6.50 monthly for a family unit, resulting in increased revenue of \$19,964,000 for the 1964 calendar year compared to the previous year.
- (d) in **Saskatchewan** for the calendar year 1964 there was a reduction in the premiums charged under the provincial medical care insurance and the hospital insurance plans, which resulted in a reduction in the premiums for the combined coverage of \$3,742,000 during the 1964 calendar year compared with that of 1963.
- (e) Revenue from privileges, licences and permits increased from \$669,302,000 in the fiscal year 1963-64 to \$760,971,000 in the year under review. As in previous years this increase was mainly due to higher revenue from natural resources in most provinces.

2. Federal-Provincial Fiscal Arrangements Act

The provisions of the federal-provincial fiscal arrangements which came into effect on April 1, 1962 cover a five year period. Basically this arrangement entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces into this field.

The federal personal income tax was reduced 18 per cent in 1964 as compared to the reduction of 17 per cent in 1963. The reduction in the federal corporation income tax remained at 9 per cent of taxable profits in all provinces except Quebec where the rate is 10 per cent. The extra 1 per cent abatement is allowed in the province of Quebec to compensate for the additional tax levied by that province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid to the universities through the Canadian Universities Foundation.

The provinces are not limited to the revenue from direct taxation which is relinquished by the federal government. Under the terms of the British North America Act they have unrestricted powers to levy direct taxes; and four of them have availed themselves of this power to levy an income tax which is higher than the abatement of the federal income tax. During the 1964 taxation year, Manitoba and Saskatchewan both levied a personal income tax at the rate of 6 percentage points higher, and a corporation income tax at a rate of 1 percentage point higher than the reduction in federal tax rates in these fields. The corporation income tax rates levied in 1964 by Ontario were 2 percentage points higher and the rates levied by Quebec were 1 percentage point higher than the reduction in federal tax rates.

Under the revised federal-provincial fiscal arrangements act which came into effect on April 1, 1964, all provinces except Ontario and British Columbia received equalization payments. Equalization is based on the average yield of the standard taxes in the two provinces having the highest per capita yield, namely Ontario and British Columbia. The three-year average of provincial revenue from natural resources has been retained as a factor in the new formula, but the method of treatment has altered. Instead of one half of such revenue being included with the standard taxes and equalized up to the national average, the equalization payment under the new arrangements to any province having natural resource revenue above the national average is reduced by one half of the amount that such per capita revenue exceeds the national average.

Effective April 1, 1964, the federal government increased the rate of abatement of federal estate tax, from 50 to 75 per cent if the province chose not to levy its own succession duty. This meant that seven provinces received a larger share of the Federal estate tax. Ontario and Quebec who levy their own succession duties did not raise their rates and so received the additional 25 per cent abatement from the federal government. British Columbia, in lieu of accepting the additional abatement raised its provincial rates under its Succession Duty Act (see line 15, Table 1).

All provinces continued to receive a share of the federal income tax collected from corporations operating within the provinces whose main business is the distribution, or the generation for distribution of electric energy, gas or steam to the public. See Table 3, item 23 for the provincial share of this revenue.

The Atlantic Provinces Adjustment Grants are shown in Table 3, item 19.

3. Federal-Provincial-Municipal Winter Works Incentive Program

The Federal-Provincial-Municipal Winter Works Incentive Programme under which the federal government contributes an amount equal to one-half the cost of labour incurred on winter works projects by municipalities, was introduced in the fiscal year 1958-59 and continued to and included the fiscal year 1964-65. All payments by the federal government were channeled through the provincial governments. In some provinces the provincial governments provided a further contribution to the municipalities toward this labour cost, in addition to the federal contribution. As the provincial Public Accounts do not reveal the nature of the projects which were carried on by the municipal governments, the payments of the federal and provincial contributions under this program to the municipalities have been classified as "other expenditures" in these statistics. See item 62 on Table 2, on Table 4, and on Table 7. The only exception to this is that the road work carried on by the New Brunswick provincial government under the terms of this programme has been classified as "transportation expenditure".

4. Net General Expenditure

The total net general expenditure for all provinces and the territories increased by \$606,749,000 between the fiscal years 1963-64 and 1964-65.

Net expenditure on education increased in all provinces and territories except Newfoundland to a total of \$1,243,460,000 (item 42 on Table 4) compared with \$1,089,453,000 in the 1963-64 period. Net expenditure on schools operated by local authorities increased by \$121,749,000 and on universities, colleges and other schools by \$29,702,000.

The net expenditure on health and social welfare totalled \$1,193,642,000 for the fiscal year 1964-65 (item 31 on Table 4) compared with \$1,002,399,000 for the previous fiscal period. Increases in this item of expenditure occurred in all provinces and the North West Territories. The Yukon Territory showed a decrease in net expenditure on health and social welfare during the period.

Net expenditure on highways, roads and bridges increased in all provinces except Nova Scotia, New Brunswick and the Yukon Territories to a total of \$846,390,000 (item 12 on Table 4), an increase of \$61,878,000. This latter amount includes increased gross expenditures in the Province of Quebec of \$48,088,000 and in the Province of Ontario of \$18,315,000. These increases were due to increased capital expenditures on new highways in these provinces as compared to the previous fiscal year.

5. Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corporations. The Newfoundland Government has entered into long-term hire purchase agreements with these corporations. For the fiscal year under review, the capital expenditure made by the corporations are included in the provincial government expenditures, and the annual "rent" paid to the corporations and appearing in the budgetary expenditure in the provincial public accounts has been replaced by the interest and principal payments made by the corporations on their bonded debt. The principal payment on this debt is then excluded in the final figure for ordinary and capital (general) expenditure.

Included in "interest" expenditures are \$504,000 relating to bonds issued by the Newfoundland Government Building Corporation Limited, \$697,000 relating to bonds issued by the Memorial University of Newfoundland Building Corporation Limited, \$220,000 relating to bonds issued by the Grand Falls Hospital Corporation Limited, \$307,000 relating to bonds issued by the Gander Hospital Corporation Limited, 3,000 relating to bonds issued by the Bell Island Hospital Building Corporation Limited, \$354,000 relating to bonds issued by the Nurses Training School Building Corporation Limited, \$103,000 relating to bonds issued by the Northern Hospital Building Corporation Limited, \$360,000 relating to bonds issued by the Technical College Building Corporation Limited, and \$233,000 relating to bonds issued by the Vocational Schools (Western) Building Corporation Limited.

Included in "hospital care" are capital expenditures by the Gander Hospital Corporation Limited of \$223,000, by the Bell Island Hospital Corporation Limited of \$573,000, by the Grace Hospital Extension Corporation Limited of \$4,713,000, by the Northern Hospital Building Corporation Limited of \$7,719,000, by the St. John's Infirmary Building Corporation Limited of \$2,696,000, and by the Nurses Training School Building Corporation Limited of \$36,000.

Included in "education" are capital expenditures by the Memorial University of Newfoundland Building Corporation Limited of \$7,000, by the Technical College Building Corporation Limited of \$36,000, by the Vocational Schools (Western) Building Corporation Limited of \$43,000.

For the amount of bonds issued by the Corporations to assist in their financing, see page 5 "Provincial Government Finance Debt, 1964", Catalogue No. 68-209.

6. Toll Autoroutes and Ferry Authorities

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Quebec Autoroutes Authority, a toll authority set up by the Province of Quebec in 1957,

nor of the British Columbia Ferry Authority, a provincial toll authority which commenced operations in 1954 as the B.C. Toll Highways and Bridges Authority. The following tables show the revenue and expenditures of the Quebec Autoroutes Authority for the year ended December 31, 1964 and of the B.C. Ferry Authority for the fiscal year ended March 31, 1965.

These statements have been prepared using the same type of analysis as in the main tables of this report. For example, the "general" expenditures include both the ordinary and capital expenditures made by the Authorities in the year under review and exclude sinking fund earnings and the provisions for debt retirement.

THE QUEBEC AUTOROUTES AUTHORITY
Revenue and Expenditure for the Fiscal Year Ended
December 31, 1964
(thousands of dollars)

Revenue:

Sales and service—tolls, etc.	5,459
Total revenue	5,459

General expenditure:

Highways, roads and bridges	60,145
Debt charges, exclusive of debt retirement	6,411
Total gross expenditure (exclusive of debt retirement)	66,556

THE BRITISH COLUMBIA FERRY AUTHORITY
Revenue and Expenditure for the Fiscal Year Ended
March 31, 1965
(thousands of dollars)

Revenue:

Sales and Services—Tolls, etc.:	
Ferries	12,681
Contribution from provincial Government	968
Total revenue	13,649

General expenditure:

Ferries	14,681
Debt charges exclusive of debt retirement	2,562
Total gross general expenditure (exclusive of debt retirement)	17,243

In any study of inter-governmental statistics relating to expenditures on highway roads and bridges, the transactions of the Quebec Autoroutes Authority and the British Columbia Ferry Authority should be taken into consideration.

7. Percentage Distribution of Net General Revenue and Expenditure

The percentage distributions shown in Tables 22 and 23 are based on Tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue and functions of expenditure.

A comparison of the revenue table with the previous year's percentage distribution of total net general revenue reveals some changes. Total tax revenue for all Canada has decreased from 64.4 per cent at March 31, 1964 to 64.1 per cent as at March 31, 1965. However, the general sales tax included in these amounts has increased from 16 per cent to 17.1 per cent and the individual income tax from 11.1 per cent to 12.1 per cent for the same two periods. This is compensated by the fact that the total tax on motor fuel and fuel oil has decreased from 15.3 per cent to 13.9 per cent for all Canada and the corporation tax from 11.7 per cent to 10.8 per cent. A decrease in the percentage of any individual item of revenue when compared to the previous year does not necessarily mean that a lesser amount was received from that particular source than in the previous year but merely that the proportions of the revenue sources to the total have altered.

On the expenditure side education accounted for the largest share of net general expenditure 28.5 per cent. Expenditure on transportation and communications accounted for 19.6 per cent and expenditure on health for 19.3 per cent of the total net expenditure.

8. Inter-Governmental Comparisons

The provisions of the Fiscal Arrangements Act, provide that (a) a province can opt out of a federal-provincial shared-cost contribution and that (b) the federal government will abate a larger percentage of the personal income tax otherwise payable to the federal government by residents of that province in order to permit the province to levy an equivalent amount with no increased burden on the tax-payer. Such a procedure creates some difficulties in comparing net general revenue and expenditure of a province which has taken advantage of the "opting out" arrangements with the net general revenue and expenditure of a province which has not taken advantage of the provisions of this Act.

In order to obtain inter-provincial comparative data, a comparison of the revenues and expenditures of the total provincial financial statistical universe in each province before deduction of federal shared-cost contributions is necessary, and in fact, realistic inter-provincial comparability would only be possible if provincial-municipal transactions can be compared.

If the Federal-Provincial shared-cost contributions reflected in table 7 of this publication are added back as both revenue and expenditure in tables 3 and 4, the first-mentioned comparison is possible (with the caution of the existence of the British Columbia Ferry Authority and the Quebec Autoroutes Authority previously mentioned). A consolidation of provincial-municipal transactions related to the provincial-municipal statistical universe will be reflected in the 1964 issue of "Consolidated Public Finance", DBS Catalogue No. 68-202.

SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in scale, organization and division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably.

Thus figures drawn from the public accounts and other official reports of each province must be recast in many instances for the purpose of classification in terms of standard statistical categories.

A summary of the conceptual content of this DBS statistical series on government finance is contained in part II of the publication "Historical Review, Financial Statistics of Governments in Canada 1952-62" (Catalogue No. 68-503).

EXPLANATORY COMMENT

Tables 1 and 2—Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions.

In order to achieve a measure of interprovincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 5 and 6.

The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer shown separately. Large capital expenditures are also made through ordinary account. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

For a better understanding of the types of revenue and expenditure which appear in the various "source" and "function" categories in this publication see appendix A attached hereto.

Tables 3 and 4—Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. The "gross" presentation represents the administrative burden of services and the "net" presentation emphasizes the net cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue in

the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure". (See previous comments on page 9 concerning inter-provincial comparability of net general revenue and expenditure in the light of "opting out" arrangements).

"Other" taxes, Table 3, item 14, consists of the following items. These are gross amounts i.e. before deduction of any commissions payable to tax collectors.

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on fire insurance premiums	287	Fire marshal tax	618
Public Utilities Act	63	Security transfer tax	4,299
Total	350	Land transfer tax	5,381
Prince Edward Island:		Tax on premiums under the Insurance Act...	20
Crop insurance premiums	4	Total	10,318
Nova Scotia:		Manitoba:	
Tax on fire insurance premiums	38	Crop insurance premiums	914
Public Utilities Act	58	Fire prevention tax	74
Total	96	Total	988
New Brunswick:		Saskatchewan:	
Fire prevention tax on premiums	51	Crop insurance premiums	289
Public Utilities Act	48	Fire prevention assessment levy	97
Total	99	Total	386
Quebec:		Alberta:	
Tax on fire insurance premiums	7	Crop insurance premiums	8
Security transfer tax	2,251	Fire prevention tax	54
Property transfer tax	21	Total	62
Total	2,279	British Columbia:	
		Tax on fire insurance premiums	256

Tables 5 and 6—Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain, as clearly as tabular limitations will permit, what constitutes the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and expenditure. They also show the steps taken to arrive at net general revenue and expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have been classified in these statistics by source and function and included in general revenue and expenditure. See Tables 5 and 6, item 2.

Tables 5 and 6, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 6, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. Liquor boards are classified as provincial government enterprises in DBS statistics, hence the costs of goods sold and administrative expenses are deducted from liquor sales and only the net profits are reflected in Tables 1 and 3. See Table 5, items 7 and 19 and Table 9.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of

expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 5 and 6 under a number of headings. On Table 5, see items 15 and 16; on Table 6, see items 16 and 17.

In order to achieve interprovincial comparability, payments under the federal-provincial fiscal arrangements act have been adjusted to agree with the payments made by the Government of Canada as appearing in the federal Public Accounts. See Table 5, items 8 and 20.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See Table 5, items 12 and 13, and Table 6, items 13 and 14.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 5, item 14.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 5 and 6 under "interfund eliminations".

For a list of those special funds and trust accounts, the operations of which have been included in "general" revenue and expenditure for the fiscal year covered in this report see Appendix B attached hereto.

Table 7 — Specified Amounts Received from Other Governments

The overall total shown for each province on this table is in agreement with item 9 of Table 1.

Items 1 to 3 being statutory subsidies are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-aid and shared-cost contributions (items 6 to 63) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the

latter have jurisdiction. These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure. (See previous comments on page 9 concerning inter-provincial comparability of net general revenue and expenditure in the light of "opting out" arrangements).

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described

in terms of the programmes outlined in the expenditure statements of the Public Accounts of the Government of Canada.

The amounts received from local governments (items 67 to 77) are shared-cost contributions and are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contributions, i.e., they are offset against gross general expenditure in arriving at net general expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in Tables 1 and 3 in "Sales and services". Also excluded from this table are reimbursements

for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure. They are included in item 12 on Table 5 and item 13 on Table 6.

A similar table, showing amounts paid to other governments, appears annually in "Federal Government Finance", DBS Catalogue No. 68-211. However, because of different accounting systems, the amounts appearing in federal expenditure may differ from the corresponding items in provincial revenue in a given year.

Table 8 — Specified Amounts Paid to Other Governments

Only monetary grants to local governments are included in this table. The term local governments as used in this table refers to the governments of cities, towns, villages, counties, townships, rural districts, special areas, drainage and dyking districts, schools operated by local authorities (current or operating grants and capital construction grants) and conservation authorities. The table excludes grants paid to library boards, hospital boards and veterinary boards along with the value of services performed by the provincial governments on behalf of their municipalities.

In Ontario a grant (25.2 million in 1964-65) is paid to municipalities and used to reduce taxes levied on residential and farm properties. As this grant is reflected in the accounts of local municipalities as a contribution from the province it is included in Table 8.

The home-owners' subsidies in British Columbia (see Table 2, footnote 15) are not included in this table. They are considered as assistance to the home-owners and in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government.

Shared-revenue contributions (item 1). — These are specified portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be earmarked as grants-in-aid of specified municipal projects. In the year under review there were no "strings-attached" to the shared-revenue payments.

Subsidies (item 2). — These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-aid and shared-cost contributions (items 5 to 25). These payments relate to services which are the responsibility of the receiving governments. They are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and communications — Highways, roads and bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e., they include any amounts received from the Government of Canada and passed on to local governments.

Table 9 — Provincial Revenue from Liquor Operations

This table shows the calculation of liquor profits as shown in general revenue (Table 1, item 20). It also reconciles these totals with the profits reported by the liquor boards or commissions. Then the total provincial revenue derived from what may be described as "liquor control" is summarized.

It should be noted that item 1, "Gross sales", represents only sales by the liquor boards or commissions. In certain provinces beer and wine are also sold directly by breweries and wineries. See "Control and Sale of Alcoholic Beverages in Canada", Catalogue No. 63-202, published by this Division, for more detailed analysis of liquor transactions.

Table 10 — Functional-economic Cross-classification of Gross General Expenditure

This table shows gross general expenditure by function, as appearing in Table 2 of this report, reclassified in accordance with National Accounts concepts, into economic categories known as components.

In the past, D.B.S. has analyzed provincial government expenditures both by "function" and by "economic" components. The "functional" analysis has enabled one to study the types of services provided by, or assisted by government, such as

roads, health, education, etc. The "economic" analysis relates total government expenditures to the other sectors of the whole economy and shows expenditures on various components such as goods and services, transfer payments, subsidies, etc.

The following is a brief description of the various economic components.

1. **Salaries and wages.** The compilation of salaries and wages on a functional basis for each province was prepared by the Provincial Employment and Payrolls Unit of the Governments Section, except in the case of Quebec, British Columbia and the Northwest Territories. In these three cases the data were not available. This category includes those expenditures on salaries and wages charged to budgetary expenditures, in addition to any amounts paid out of the special funds listed in Appendix B on page 73 of this publication.
2. **Other expenditures on goods and services.** These consist of current expenditures such as purchases of office supplies, travelling expenses, etc., and also capital expenditures such as construction of government buildings by private contractors.
3. **Transfer payments.** These consist of payments to persons for which no direct service was rendered by the recipients. Included in this component are payments to private non-commercial organizations and institutions such as universities, hospitals, health associations, etc., and interest on provincial public debt.
4. **Subsidies.** These may consist of provincial production and consumption subsidies. Agricultural subsidies are paid in the form of assistance on transportation charges on feed grains, agricultural lime and purebred stock. Payments are also made in some provinces to assist in the breaking of new land. In British Columbia the homeowners' subsidies are shown under this component.

5. **Transfers to other levels of government.** These are shown in detail in Table 8 of this report. See the commentary on Table 8 for a description of the types of items included therein.
6. **Other items.** These are expenditures which do not enter into the National Accounts analysis. Included herein are purchases of land and used fixed assets. Such expenditures do not represent current production, but merely a transfer of ownership of existing assets. Capital assistance to industry is also shown here, since in the National Accounts framework the gross capital expenditures made by industry are already included in the category "business gross fixed capital formation". Also included here are all items to be offset against revenue in the National Accounts presentation such as deficits of government enterprises and the cost of devaluation of fixed assets.

The totals of the economic components shown in columns (a) to (e) of Table 10 of this report will not agree with the provincial totals appearing in Tables 43 to 46 of the publication, "National Accounts—Income and Expenditure", DBS Catalogue No. 13-201 Annual. There are a number of reasons for these differences. In the National Accounts series, expenditures are adjusted from a fiscal year to a calendar year basis by examining the January to March transactions of successive years. Furthermore the concept of "government" in the National Accounts series is somewhat broader in coverage than is the case in the functional analysis series. For example, whereas the economic analysis includes extra-budgetary expenditures such as out-payments from government pension funds, social security funds, as well as profits (net of losses) of government enterprises, the functional analysis includes only the government contributions to such funds. Imputed rent on government-owned buildings is added to government expenditures on goods and services only in the National Accounts series.

July 31, 1967.

TABLE 1. Gross General Revenue For Fiscal Year Ended March 31, 1965¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
1	Taxes²	40,189	8,095	59,683	45,735
	Other governments:				
	Government of Canada:				
2	Statutory subsidies	20,156 ³	4,157 ⁴	12,632 ⁴	12,245 ⁴
3	Federal-Provincial Fiscal Arrangements Act, 1962 ²	18,849	5,623	29,771	25,365
4	Share of income tax on power utilities	243	60	738	55
5	Crown Corporations (Provincial Taxes and Fees)	399	2	194	15
6	Contributions ⁷	47,406	6,259	33,812	39,286
7	Totals, Government of Canada	87,053	16,101	77,147	76,966
8	Municipalities - Contributions ⁷	14	2	917	-
9	Totals, other governments	87,067	16,103	78,064	76,966
	Privileges, licences and permits:				
10	Liquor control and regulation	4,188	46	307	297
11	Motor vehicles	3,222	927	6,985	6,000
12	Natural resources	1,318	17	1,511	4,271
13	Other	1,069	148	804	1,116
14	Totals, privileges, licences and permits	9,797	1,138	9,607	11,684
15	Sales and services	2,637	1,327	3,275	3,631
16	Fines and penalties	445	87	454	370
	Interest, discount, premium and exchange: ⁸				
17	Interest	296	227	4,472	2,981
18	Profit on foreign exchange	1	-	-	-
19	Other	937	-	38	-
20	Totals, interest, discount, premium and exchange	1,234	227	4,510	2,981
	Government enterprises:				
21	Liquor profits	3,408	1,684	13,662	11,422
22	Other ⁹	-	-	32	-
23	Totals, government enterprises	3,408	1,684	13,694	11,422
24	Other revenue	136	24	3	128
25	Sub-totals	144,913	28,685	169,290	152,917
	Non-revenue and surplus receipts:				
26	Refunds of previous years' expenditure	72	5	12	97
27	Repayment of advances credited to revenue	23	8	-	-
28	Other	-	-	-	-
29	Totals, non-revenue and surplus receipts	95	13	12	97
30	Totals, gross general revenue	145,008	28,698	169,302	153,014
31	Population (000's) ¹⁰	491	107	760	617
32	Gross general revenue per capita (\$)	295	268	223	248

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See Introduction, and Table 5.

² See Table 3 for breakdown.

³ Consists of Atlantic Provinces Adjustment Grant 10,500, additional subsidy 8,000 and annual statutory subsidies 1,656.

⁴ Includes Atlantic Provinces Adjustment Grant: P.E.I. 3,500; N.S. 10,500; N.B. 10,500.

⁵ Includes compensation due to withdrawal from joint programme 20,682.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1965¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
879,999	1,052,508	93,773	129,871	95,977	292,289	2,698,119	973	722	2,699,814	1
3,962	4,624	2,117	2,124	2,887	1,673	66,577	—	—	66,577	2
133,922	15,116	25,481	25,643	9,592	—	289,362	2,302 ⁶	2,480 ⁶	294,144	3
4,265	1,064	50	13	2,907	284	9,679	—	—	9,679	4
1,658	1,157	2	10	11	357	3,805	—	—	3,805	5
284,419	255,612	48,641	41,214	63,055	82,093	901,797	952	1,703	904,452	6
428,226	277,573	76,291	69,004	78,452	84,407	1,271,220	3,254	4,183	1,278,657	7
3,818	1,902	390	364	10,027	1,140	18,574	—	—	18,574	8
432,044	279,475	76,681	69,368	88,479	85,547	1,289,794	3,254	4,183	1,297,231	9
20,573	29,351	3,163	113	1,242	626	59,906	15	72	59,993	10
53,636	90,352	10,172	9,605	15,833	24,640	221,372	229	119	221,720	11
39,894	42,845	5,963	36,677	213,014	94,856	440,366	36	45	440,447	12
14,922	10,423	2,125	1,664	2,889	3,663	38,823	117	44	38,984	13
129,025	172,971	21,423	48,059	232,978	123,785	760,467	397	280	761,144	14
19,739	31,436	4,027	8,185	11,587	11,655	97,499	40	47	97,586	15
2,707	3,173	691	1,100	2,076	1,117	12,220	32	30	12,282	16
12,299	31,222	12,370	30,779	17,622	1,305	113,573	78	—	113,651	17
—	35	—	1	—	2	39	—	—	39	18
—	191	—	202	—	—	1,368	—	—	1,368	19
12,299	31,448	12,370	30,982	17,622	1,307	114,980	78	—	115,058	20
39,621	84,920	15,412	16,765	26,640	35,129	248,663	880	988	250,531	21
19,323	—	—	5,158	1,091	—	25,604	—	—	25,604	22
58,944	84,920	15,412	21,923	27,731	35,129	274,267	880	988	276,135	23
3,706	641	147	355	338	124	5,602	4	1	5,607	24
1,538,463	1,656,572	224,524	309,843	476,788	550,953	5,252,948	5,658	6,251	5,264,857	25
8,065	723	315	138	311	135	9,873	76	10	9,959	26
—	1	82	415	1	94	624	—	—	624	27
—	248	—	134	—	—	382	—	—	382	28
8,065	972	397	687	312	229	10,879	76	10	10,965	29
1,546,528	1,657,544	224,921	310,530	477,100	551,182	5,263,827	5,734	6,261	5,275,822	30
5,562	6,586	958	943	1,432	1,738	19,194	16	25	19,235	31
278	252	235	329	333	317	274	358	250	274	32

⁶ Represents subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

⁷ See Table 7 for a breakdown of the functions of expenditure toward which the contributions were made.

⁸ Excludes net sinking fund earnings as follows: Nfld. 2,243; P.E.I. 210; N.S. 3,789; N.B. 3,368; Que. 5,470; Ont. 2,670; Man. 2,618, (reserve for debt retirement); Sask. 300; Alta. nil; B.C. 2,737.

⁹ N.S.—Surplus Keltic Lodge; Que.—Includes contributions from Hydro Electric Commission 19,214; Sask.—Profits of various crown corporations; Alta.—Treasury Branches net profit.

¹⁰ Population at June 1, 1964 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1965¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ²	5,411	1,340	5,239	6,430
2	Legislative	521	180	373	429
3	Research, planning and statistics	—	1	40	250
4	Totals, general government	5,932	1,521	5,652	7,109
Protection of persons and property:					
5	Law enforcement	614	114	770	686
Corrections:					
6	Juvenile delinquents	178	13	512	214
7	Other offenders	501	90	12	268
8	Police protection	2,104	168	925	659
9	Other	845	168	1,846	1,396
10	Totals, protection of persons and property	4,242	553	4,065	3,223
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	55,247	8,769	35,243	41,134
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	40	—
15	Waterways	102	270	439	600
16	Other	—	7	18	—
17	Totals, transportation and communications	55,349	9,046	35,740	41,734
Health and social welfare:					
Health:					
18	General health	357	123	387	472
19	Public health	1,556	819	3,545	3,206
20	Medical, dental and allied services	2,332	28	877	285
21	Hospital care	37,572	4,938	40,765	36,399
22	Totals, health	41,817	5,908	45,574	40,362
Social welfare:					
23	Aid to aged persons	4,694	1,751	4,871	4,836
24	Aid to blind persons	433	70	699	622
25	Aid to unemployed and unemployables ³	13,835	976	8,712	4,154
26	Mothers' allowances	—	248	⁴	2,084
27	Child welfare	683	214	1,085	772
28	Labour	90	21	182	410
29	Other social welfare	1,331	85	45	611
30	Totals, social others	21,066	3,365	15,594	13,489
31	Totals, health and social welfare	62,883	9,273	61,168	53,851
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	287	55	586	287
33	Parks, beaches and other recreational areas	—	143	1,070	224
34	Physical culture	71	57	82	63
35	Other	8	33	91	43
36	Totals, recreational and cultural services	366	288	1,829	617
Education:					
37	Schools operated by local authorities	22,511 ⁶	4,168	25,565	13,021
38	Universities, colleges, and other schools	5,091	1,308	8,027	9,421
39	Education of the handicapped	381	31	367	300
40	Superannuation and pensions	— 86 ⁸	3	2,495	464
41	Other	705	134	627	408
42	Totals, education	28,602	5,644	37,081	23,614

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1965¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
52,723	49,268	6,045	8,284	6,963	23,079	164,782	540	67	165,389	1
4,057	2,467	669	1,142	519	950	11,307	50	46	11,403	2
348	1,810	—	87	112	173	2,821	9	12	2,842	3
57,128	53,545	6,714	9,513	7,594	24,202	178,910	599	125	179,634	4
16,868	10,683	1,609	1,988	3,323	2,939	39,594	542	191	40,327	5
2,042	4,208	702	138	3,761	1,661	13,429	—	—	13,429	6
7,137	17,518	1,579	3,144	3,640	7,381	41,270	7	98	41,375	7
16,732	21,477	1,334	1,620	2,105	2,524	49,648	—	426	50,074	8
13,143	14,202	2,270	3,218	6,175	4,540	47,803	16	41	47,860	9
55,922	68,088	7,494	10,108	19,004	19,045	191,744	565	756	193,065	10
567	—	—	38	—	—	605	3	—	608	11
276,942	308,757	35,843	35,088	61,230	80,928	939,181	645	212	940,038	12
—	858	—	—	—	—	858	—	—	858	13
—	—	—	589	—	—	629	—	—	629	14
587	—	51	585	243	2,879	5,756	34	—	5,790	15
319	—	164	—	—	—	508	—	—	508	16
278,415	309,615	36,058	36,300	61,473	83,807	947,537	682	212	948,431	17
2,482	5,444	528	790	1,448	1,861	13,892	3	46	13,941	18
16,364	22,809	5,673	6,001	4,200	8,442	72,615	258	627	73,500	19
2,997	3,197	1,925	25,908	5,150	5,542	48,241	—	1	48,242	20
337,294	417,215	56,121	64,148	90,511	94,136	1,179,099	819	1,496	1,181,414	21
359,137	448,665	64,247	96,847	101,309	109,981	1,313,847	1,080	2,170	1,317,097	22
42,219	31,198	6,864	10,008	7,502	17,975	131,918	15	145	132,078	23
2,682	1,714	412	562	472	692	8,358	4	44	8,406	24
90,612	53,968	10,066	11,884	27,318	28,626	250,151	122	243	250,516	25
21,068	12,230	—	741	—	—	36,371	—	—	36,371	26
38,221	8,663	2,713	1,728	3,412	5,140	62,631	108	45	62,784	27
4,347	2,319	437	322	479	563	9,170	—	—	9,170	28
11,474	5,138	2,405	2,999	2,837	2,663	29,588	100	7	29,695	29
210,623	115,230	22,897	27,503	42,761	55,659	528,187	349	484	529,020	30
569,760	563,895	87,144	124,350	144,070	165,640	1,842,034	1,429	2,654	1,846,117	31
1,520	3,200	933	490	511	752	8,621	46	2	8,669	32
584	8,071	1,189	2,469	1,412	2,165	17,327	42	25	17,394	33
228	326	170	—	3	255	1,255	26	38	1,319	34
2,714	1,954	55	797	1,383 ⁵	396	7,474	4	49	7,527	35
5,046	13,551	2,347	3,756	3,309	3,568	34,677	118	114	34,909	36
292,471	327,378	31,647	43,744	77,776	84,254	922,535	1,793	1,823 ⁷	926,151	37
146,389	96,057	11,100	14,917	37,454	25,996	355,760	3	17	355,780	38
275	6,932	346	498	844	1,402	11,376	2	14	11,392	39
-1,357 ⁸	21,912	270	1,444	1	4,111	29,257	—	—	29,257	40
33,925	6,186	1,494	1,311	1,099	1,291	47,180	—	19	47,199	41
471,703	458,465	44,857	61,914	117,174	117,054	1,366,108	1,798	1,873	1,369,779	42

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1965 -- Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	Natural resources and primary industries:				
43	Fish and game	1,963	149	727	529
44	Forests	1,577	157	2,028	4,024
45	Lands: Settlement and agriculture	1,222	975	2,141	2,217
46	Minerals and mines	156	5	715	184
47	Water resources	—	—	83	65
48	Other	162	30	208	330
49	Totals, natural resources and primary industries	5,080	1,316	5,902	7,349
50	Trade and industrial development	518	358	1,617	955
51	Local government planning and development	340	21	166	301
	Debt charges:				
52	Commission on bond or debenture sales and other management charges	245	4	—	23
53	Discount (or amount amortized) on provincial bond sales	424	37	601	439
54	Interest	9,169	2,541	16,676	13,651
55	Loss on foreign exchange	—	—	—	97
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Totals, debt charges exclusive of debt retirement⁹	9,838	2,582	17,277	14,210
58	Unconditional grants to local governments¹⁰	2,015	448	1,319	7,556
59	Contributions to government enterprises¹¹	812	—	—	105
	Other expenditure:				
60	Civil defence	66	22	288	163
61	Housing	40	7	51	—
62	Winter work projects in municipalities	164	319	117	—
63	Other	26	191 ¹³	61	2
64	Totals, other expenditure	296	539	517	165
65	Sub-totals	176,273	31,589	172,333	160,789
	Non-expense and surplus payments:				
66	Advances charged to current account	429	6	39	—
67	Refunds of previous years' revenue	—	—	—	—
68	Other	—	128	14	127
69	Totals, non-expense and surplus payments	429	134	53	127
70	Totals, gross general expenditure exclusive of debt retirement¹⁰	176,702	31,723	172,386	160,916
71	Population (000's) ⁸	491	107	760	617
72	Gross general expenditure exclusive of debt retirement per capita (\$)	360	296	227	261

¹ Not comparable with budgetary expenditure totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

² Includes expenditures on public buildings serving a number of functions.

³ Includes expenditures on permanent total disability pensions.

⁴ Replaced by "Social Assistance" which is included in item 25.

⁵ Includes expenditures re provincial auditoriums at Edmonton and Calgary 825.

⁶ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁷ Includes 1,054 paid to federal government day schools for pupils other than Indians and Eskimos; 177 grants to local school districts; and 265 paid to denominational and private schools.

⁸ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

⁹ For data on debt retirement see Table 6, item 15.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1965 — Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
10,553	787	712	440	1,017	1,640	18,517	31	105	18,653	43
21,630	29,199	1,780	1,880	8,504	18,276	89,055	14	—	89,069	44
49,110	12,833	16,404	11,244	9,558	5,943	111,647	17	—	111,664	45
3,509	2,218	507	1,903	3,726	1,738	14,661	—	—	14,661	46
2,527	7,760	14,288	2,077	2,113	1,195	30,108	68	—	30,176	47
3,505	1,075	2,826	2,135	655	200	11,126	—	—	11,126	48
90,834	53,872	36,517	19,679	25,573	28,992	275,114	130	105	275,349	49
17,911	11,028	1,548	1,901	2,310	1,597	39,743	59	27	39,829	50
1,313	4,191	1,247	1,821	1,763	360	11,523	84	21	11,628	51
140	284	446	179	141	—	1,462	—	—	1,462	52
1,970	2,072	1,074	272	—	—	6,889	—	—	6,889	53
60,219	92,672	16,500	27,819	414	350	240,011	272	—	240,283	54
717	439	82	—	—	—	1,335	—	—	1,335	55
—	4	—	—	—	—	4	—	—	4	56
63,046	95,471	18,102	28,270	555	350	249,701	272	—	249,973	57
83,454¹²	34,804	2,990	135	18,294	13,483	164,498	172	135	164,805	58
—	520	—	—	—	1,118	2,555	—	—	2,555	59
1,924	3,295	301	107	672	834	7,672	—	—	7,672	60
8,100	1,298	—	12	—	177	9,685	28	330	10,043	61
32,574 ¹⁴	8,234	1,695	2,348	2,449	6,204	54,104	—	45	54,149	62
629 ¹⁵	213	231	159	24	27,973 ¹⁵	29,509	1	—	29,510	63
43,227	13,040	2,227	2,626	3,145	35,188	100,970	29	375	101,374	64
1,737,759	1,680,085	247,245	300,373	404,264	494,404	5,405,114	5,937	6,397	5,417,448	65
23	—	10	1	—	—	327	—	—	327	66
—	224 ¹⁶	63	58	522	—	867	—	—	867	67
5,942 ¹⁷	400	—	153	—	—	6,764	—	—	6,764	68
5,965	624	73	212	522	—	7,958	—	—	7,958	69
1,743,724	1,680,709	247,318	300,585	404,786	494,223	5,413,072	5,937	6,397	5,425,406	70
5,562	6,586	958	943	1,432	1,738	19,194	16	25	19,235	71
314	255	258	319	283	284	282	371	256	282	72

¹⁰ See Table 8, for a breakdown of all amounts paid to local governments.

¹¹ Consists of: Nfld. Northern Labrador Affairs (net) 217, Power Commission re rural electrification 595; N.B. Development Corporation; Ont. Hydro Electric Power Commission bonus re rural lines; B.C. Toll Highways and Bridges Authority 968, Power Commission 150.

¹² Includes compensation to municipalities in lieu of right to impose a retail sales tax 83,204.

¹³ Represents expenditure on rural electrification.

¹⁴ Includes rural electrification bureau 217.

¹⁵ Includes home-owners' subsidy 26,746.

¹⁶ Repayment to the Government of Canada under the 1952 Tax Rental agreement.

¹⁷ Transfer to reserve for doubtful accounts.

¹⁸ Population at June 1, 1964, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1965¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Taxes:				
	Corporations:				
1	Tax on premium income of insurance companies	467	106	1,105	841
2	Other	—	—	—	—
	Income:				
3	Corporations ²	5,647	258	5,827	5,018
4	Individuals ⁴	4,123	908	9,976	6,230
5	Property	—	—	95	395
	Sales: ⁶				
6	Alcoholic beverages	7	516	7	7
7	Amusement and admissions	137	73	431	296
8	Motor fuel and fuel oil	9,895	3,343	22,108	18,287
9	Tobacco	1,088	387	6	2,185
10	General	18,482	3,016	19,612	12,384
11	Other commodities and services ⁸	—	—	432	—
12	Succession duties	—	—	1	—
13	Hospital insurance premiums	—	—	6	—
14	Other ¹⁰	350	4	96	99
15	Totals, taxes	40,189	8,095	59,683	45,735
	Government of Canada:				
16	Statutory subsidies	1,656	657	2,132	1,745
	Federal-Provincial Fiscal Arrangements Act 1962 — for fiscal year 1964-65:				
17	Share of federal estate tax	464	132	3,527	2,016
18	Equalization (including stabilization)	19,124	4,743	25,535	22,508
19	Atlantic provinces adjustment grants	10,500	3,500	10,500	10,500
20	Newfoundland additional grant	8,000	—	—	—
	Federal-Provincial Fiscal Arrangements Act 1962 — for fiscal year 1963-64:				
21	Share of federal estate tax	12	27	44	424
22	Equalization	751	721	665	417
23	Share of income tax on power utilities	243	60	738	55
24	Compensation due to withdrawal from joint programmes	—	—	—	—
25	Crown Corporations (Provincial Taxes and Fees)	399	2	194	15
26	Totals, Government of Canada (items 16 to 25)	39,647	9,842	43,335	37,680
	Privileges, licences, and permits:				
27	Liquor control and regulation	4,188	46	307	297
28	Motor vehicles	3,222	927	6,985	6,000
29	Natural resources	1,318	17	1,511	4,271
30	Other	1,069	148	804	1,116
	Totals, privileges, licences, and permits	9,797	1,138	9,607	11,684
32	Sales and Services	562	436	2,555	2,363
33	Fines and penalties¹²	445	87	454	370
	Government enterprises:				
34	Liquor profits	3,408	1,684	13,662	11,422
35	Other ¹³	—	—	32	—
36	Totals, government enterprises	3,408	1,684	13,694	11,422
37	Other revenue	136	24	3	128
38	Sub-totals	94,184	21,306	129,331	109,382
	Non-revenue and surplus receipts:				
39	Refunds of previous years' expenditures	72	5	12	97
40	Repayment of advances credited to revenue	23	8	—	—
41	Other	—	—	—	—
42	Totals, non-revenue and surplus receipts	95	13	12	97
43	Totals, net general revenue	94,279	21,319	129,343	109,479
44	Population (000's) ¹⁴	491	107	760	617
45	Net general revenue per capita (\$)	192	199	170	177

¹ Provincial figures have been adjusted for purposes of inter-provincial comparability and are not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See introduction and Table 5 for explanation of difference between this table and Table 1.

² Collected by the federal government for all provinces except Quebec and Ontario.

³ Does not reflect the 2,100 recovered by the federal government from British Columbia on Account of the 1957-62 overpayment.

⁴ Collection by the federal government for all provinces except Quebec.

⁵ Collection of arrears.

⁶ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel and fuel oil tax revenue and to general government expenditure as follows: Nfld. 99; P.E.I. 34; N.S. 116; N.B. 100; Que. 1,115; Ont. 1,842; Man. 405; Sask. 475; Alta. 1,026; B.C. 572. Commission on general and other sales tax collections have also been added back as follows: Nfld. 184; P.E.I. 105; N.S. 532; N.B. 543; Que. 7,468; Ont. 4,420; Man. 325; Sask. 1,279; Alta. 4; B.C. 3,802.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1965¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
12,284	14,375	1,501	1,065	2,664	3,558	37,966	—	—	37,966	1
20,752	491	—	—	—	—	21,243	—	—	21,243	2
130,034	217,677	15,508	12,107	23,488	40,028 ³	455,076 ³	—	—	455,076 ³	3
170,191	195,842	24,287	20,594	27,753	47,823	507,727	—	—	507,727	4
—	1,440	—	8 ⁵	—	7,969	9,907	333	14	10,254	5
—	—	—	7	—	7	516	83	—	599	6
11,557	15,218	1,026	135	1,011	1,885	31,769	14	—	31,783	7
167,212	235,038	32,141	32,095	40,996	53,711	614,826	543	708	616,077	8
27,564	—	—	—	—	—	31,224	—	—	31,224	9
288,796	199,205	5,395	49,872	—	128,947	725,709	720,349	—	725,709	10
13,904	—	—	—	—	—	14,336	—	—	14,336	11
35,426	48,682	3	2 ⁵	3 ⁵	8,112	92,229	—	—	92,229	12
—	114,222	12,924	13,607 ⁹	—	—	140,753	—	—	140,753	13
2,279	10,318	988	386	62	256	14,838	—	—	14,838	14
879,999	1,052,508	93,773	129,871	95,977	292,289	2,698,119	973	722	2,699,814	15
—	—	—	—	—	—	—	—	—	—	—
3,962	4,624	2,117	2,124	2,887	1,673	23,577	—	—	23,577	16
8,834	15,116	3,749	1,592	4,655	—	40,085	—	—	40,085	17
99,609	—	19,246	25,022	373	—	216,160	2,302 ¹¹	2,480 ¹¹	220,942	18
—	—	—	—	—	—	35,000	—	—	35,000	19
—	—	—	—	—	—	8,000	—	—	8,000	20
—	—	154	— 4	119	—	776	—	—	776	21
4,797	—	2,332	— 967	4,445	—	11,659	—	—	11,659	22
4,265	1,064	50	13	2,907	284	9,679	—	—	9,679	23
20,682	—	—	—	—	—	20,682	—	—	20,682	24
1,658	1,157	2	10	11	357	3,805	—	—	3,805	25
143,807	21,961	27,650	27,790	15,397	2,314	369,423	2,302	2,480	374,205	26
20,573	29,351	3,163	113	1,242	626	59,906	15	72	59,993	27
53,636	90,352	10,172	9,605	15,833	24,640	221,372	229	119	221,720	28
39,894	42,845	5,963	36,677	213,014	94,856	440,366	36	45	440,447	29
14,922	10,423	2,125	1,664	2,780	3,599	38,650	117	44	38,811	30
129,025	172,971	21,423	48,059	232,869	123,721	760,294	397	280	760,971	31
13,588	21,089	2,984	6,626	8,411	8,853	67,467	40	47	67,554	32
2,707	3,173	691	1,100	2,076	1,117	12,220	32	30	12,282	33
39,621	84,920	15,412	16,765	26,640	35,129	248,663	880	988	250,531	34
19,323	—	—	5,158	1,091	—	25,604	—	—	25,604	35
58,944	84,920	15,412	21,923	27,731	35,129	274,267	880	988	276,135	36
3,706	641	147	355	338	124	5,602	4	1	5,607	37
1,231,776	1,357,263	162,080	235,724	382,799	463,547	4,187,392	4,628	4,548	4,196,568	38
8,065	723	315	135	311	135	9,870	76	10	9,956	39
—	1	82	415	1	94	624	—	—	624	40
—	248	—	134	—	—	382	—	—	382	41
8,065	972	397	684	312	229	10,876	76	10	10,962	42
1,239,841	1,358,235	162,477	236,408	383,111	463,776	4,198,268	4,704	4,558	4,207,530	43
5,562	6,586	958	943	1,432	1,738	19,194	16	25	19,235	44
223	206	170	251	268	267	219	294	182	219	45

⁷ Taxed under the general sales tax, item 10.

⁸ N.S. — Long Distance Telephone Tax; Que. — Hospital Tax on meals.

⁹ Includes 3,416 premiums for medical care insurance.

¹⁰ For breakdown see Explanatory Comment to Table 3.

¹¹ Federal tax abatement grant.

¹² Includes liquor fines. See Table 9, item 15.

¹³ For breakdown see Table 1, footnote 8.

¹⁴ Population at June 1, 1963 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1965¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ²	5,411	1,340	5,239	4,866
2	Legislative	521	180	373	429
3	Research, planning and statistics	—	1	40	230
4	Totals, general government	5,932	1,521	5,652	5,525
Protection of persons and property:					
5	Law enforcement	614	114	770	686
Corrections:					
6	Juvenile delinquents	149	13	456	167
7	Other	496	90	12	252
8	Police protection	2,104	168	925	659
9	Other	831	168	1,846	1,396
10	Totals, protection of persons and property	4,194	553	4,009	3,160
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	28,114	7,013	29,725	28,624
13	Railways	—	—	—	—
14	Telephone, telegraph and wireless	—	—	40	—
15	Waterways	102	270	439	600
16	Other	—	7	18	—
17	Totals, transportation and communications	28,216	7,290	30,222	29,224
Health and social welfare:					
Health:					
18	General health	252	123	240	384
19	Public health	818	482	2,196	2,112
20	Medical, dental and allied services	2,222	27	732	191
21	Hospital care	25,902	2,419	22,418	20,360
22	Totals, health	29,194	3,051	25,586	23,047
Social welfare:					
23	Aid to aged persons	2,318	1,020	2,564	2,529
24	Aid to blind persons	132	19	180	165
25	Aid to unemployed and unemployables ³	8,627	308	5,384	1,596
26	Mothers' allowances	—	248	—	2,084
27	Child welfare	668	214	1,046	772
28	Labour	90	21	182	410
29	Other social welfare	1,297	78	45	594
30	Totals, social welfare	13,132	1,908	9,401	8,150
31	Totals, health and social welfare	42,326	4,959	34,987	31,197
Recreational and cultural services:					
32	Archives, art galleries, museums and libraries	287	55	586	287
33	Parks, beaches and other recreational areas	—	143	1,070	200
34	Physical culture	48	28	64	24
35	Other	8	32	91	43
36	Totals, recreational and cultural services	343	258	1,811	554
Education:					
37	Schools operated by local authorities	22,511 ⁵	4,168	25,565	13,021
38	Universities, colleges and other schools	4,327	766	5,711	7,109
39	Education of the handicapped	377	31	220	224
40	Superannuation and pensions	— 86 ⁷	3	2,495	464
41	Other	705	133	626	398
42	Totals, education	27,834	5,101	34,617	21,216

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1965¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
52,709	49,268	6,045	8,281	6,963	23,079	163,201	540	67	163,808	1
4,057	2,467	669	1,142	519	950	11,307	50	46	11,403	2
348	1,810	—	87	68	173	2,757	9	12	2,778	3
57,114	53,545	6,714	9,510	7,550	24,202	177,265	599	125	177,989	4
16,868	10,683	1,609	1,988	3,323	2,939	39,594	542	191	40,327	5
2,042	3,899	695	133	3,719	1,644	12,917	—	—	12,917	6
7,137	14,320	1,541	3,110	3,190	7,181	37,329	7	98	37,434	7
16,732	21,477	1,334	1,620	2,105	2,524	49,648	—	426	50,074	8
13,143	14,202	2,270	3,218	6,175	4,540	47,789	16	41	47,846	9
55,922	64,581	7,449	10,069	18,512	18,828	187,277	565	756	188,598	10
567	—	—	38	—	—	605	3	—	608	11
244,171	300,444	34,776	34,646	60,600	77,420	845,533	645	212	846,390	12
—	858	—	—	—	—	858	—	—	858	13
—	—	—	589	—	—	629	—	—	629	14
587	—	51	585	243	2,879	5,756	34	—	5,790	15
319	—	164	—	—	—	508	—	—	508	16
245,644	301,302	34,991	35,858	60,843	80,299	853,889	682	212	854,783	17
2,105	4,394	341	571	931	1,542	10,883	—	19	10,902	18
14,542	14,112	3,887	3,891	1,938	5,064	49,042	199	619	49,860	19
2,367	2,504	1,750	25,831	4,976	5,542	46,142	—	1	46,143	20
232,243	256,655	33,742	40,160	44,248	54,903	733,050	382	426	733,858	21
251,257	277,665	39,720	70,453	52,093	67,051	839,117	581	1,065	840,763	22
26,534	16,156	4,520	7,195	4,590	14,039	81,465	—	73	81,538	23
1,235	535	153	306	160	320	3,205	1	11	3,217	24
54,713	25,474	4,082	6,507	17,391	9,892	133,974	36	128	134,138	25
21,068	12,230	—	—	741	—	36,371	—	—	36,371	26
36,418	8,446	2,713	1,539	3,409	4,643	59,868	65	45	59,978	27
4,347	2,319	437	322	479	563	9,170	—	—	9,170	28
11,461	4,645	2,173	2,876	2,763	2,438	28,370	90	7	28,467	29
155,776	69,805	14,078	18,745	29,533	31,895	352,423	192	264	352,879	30
407,033	347,470	53,798	89,198	81,626	98,946	1,191,540	773	1,329	1,193,642	31
1,520	3,200	602	490	511	710	8,248	46	2	8,296	32
560	8,066	1,189	2,469	1,363	2,165	17,225	28	25	17,278	33
228	326	98	—	—	223	1,039	11	19	1,069	34
2,692	1,954	55	785	1,383 ⁴	396	7,439	4	22	7,465	35
5,000	13,546	1,944	3,744	3,257	3,494	33,951	89	68	34,108	36
255,769	314,708	31,241	43,460	77,776	79,507	867,726	1,552	1,755 ⁶	871,033	37
120,541	80,820	9,331	12,967	29,340	22,722	293,634	3	17	293,654	38
275	6,664	346	352	804	1,380	10,673	2	14	10,689	39
- 1,357 ⁷	21,912	270	1,444	1	4,111	29,257	—	—	29,257	40
26,314	6,036	1,008	1,266	1,096	1,226	38,808	—	19	38,827	41
401,542	430,140	42,196	59,489	109,017	108,946	1,240,098	1,557	1,805	1,243,460	42

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1965¹ - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousand of dollars					
Natural resources and primary industries:					
43	Fish and game	1,828	139	384	454
44	Forests	1,222	117	1,715	3,316
45	Lands: Settlement and agriculture	976	741	1,909	1,867
46	Minerals and mines	156	5	715	184
47	Water resources	—	—	83	65
48	Other	162	30	208	330
49	Totals, natural resources and primary industries	4,344	1,032	5,014	6,216
50	Trade and industrial development	518	358	1,587	944
51	Local government planning and development	340	21	166	301
Debt charges: ⁸					
52	Commission on bond or debenture sales and other management charges	245	4	—	23
53	Discount (or amount amortized) on provincial bond sales	416	37	563	439
54	Interest	7,943	2,314	12,204	10,670
55	Loss on foreign exchange	—	—	—	97
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
57	Totals, debt charges exclusive of debt retirement⁹	8,604	2,355	12,767	11,229
58	Unconditional grants to local governments¹⁰	2,015	—	1,319	7,556
59	Contributions to government enterprises¹²	812	448	—	105
Other expenditure:					
60	Civil defence	—	5	70	27
61	Housing	40	7	51	—
62	Winter works projects in municipalities	26	191	41	—
63	Other ¹³	—	111	61	—
64	Totals, other expenditure	66	314	223	27
65	Sub-totals	125,544	24,210	132,374	117,254
Non-expense and surplus payments:					
66	Advances charged to revenue	429	6	39	—
67	Refunds of previous years' revenue	—	—	—	—
68	Other	—	128	14	127
69	Totals, non-expense and surplus payments	429	134	53	127
70	Totals, net general expenditure exclusive of debt retirement¹⁰	125,973	24,344	132,427	117,381
71	Population (000's) ¹⁶	491	107	760	617
72	Net general expenditure exclusive of debt retirement per capita (\$)	257	228	174	190

¹ Not comparable with budgetary expenditure totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

² Includes expenditure on public buildings serving a number of functions.

³ Includes expenditures on permanent total disability pensions.

⁴ See Table 2, footnote 5.

⁵ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁶ See Table 2, footnote 7.

⁷ Excess of teachers' pension contributions over payments of pensions, etc., to teachers.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1965¹ - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
10,265	782	669	440	1,017	1,640	17,618	31	105	17,754	43
19,701	27,316	1,372	1,424	7,556	16,453	80,192	14	—	80,206	44
44,384	11,967	14,352	8,892	9,036	5,574	99,698	17	—	99,715	45
3,141	2,218	507	1,903	3,726	1,440	13,995	—	—	13,995	46
2,527	6,457	6,131	1,778	2,113	1,159	20,313	68	—	20,381	47
3,252	1,075	2,826	2,135	655	196	10,869	—	—	10,869	48
83,270	49,815	25,857	16,572	24,103	26,462	242,685	130	105	242,920	49
17,868	11,003	1,486	1,749	2,310	1,597	39,420	59	27	39,506	50
1,313	4,191	1,247	1,816	1,763	360	11,518	84	21	11,623	51
140	284	446	179	141	—	1,462	—	—	1,462	52
1,970	2,072	1,074	69	—	—	6,640	—	—	6,640	53
47,920	61,259	4,130	- 2,960	- 17,208	- 957	125,315	194	—	125,509	54
717	404	82	—	—	—	1,300	—	—	1,300	55
—	4	—	—	—	—	4	—	—	4	56
50,747	64,023	5,732	- 2,712	- 17,067	- 957	134,721	194	—	134,915	57
83,454 ¹¹	34,804	2,990	135	18,294	13,483	164,050	172	135	164,357	58
—	520	—	—	—	1,118	3,003	—	—	3,003	59
298	1,737	62	15	73	257	2,544	—	—	2,544	60
8,100	1,298	—	12	—	177	9,685	2	92	9,779	61
13,142	2,626	213	796	- 30	1,813	18,818	1	19	18,838	62
625	175	122	—	24	27,973	29,091	—	—	29,091	63
22,165	5,836	397	823	67	30,220	60,138	3	111	60,252	64
1,431,072	1,380,776	184,801	226,251	310,275	406,998	4,339,555	4,907	4,694	4,349,156	65
23	—	10	1	—	- 181	327	—	—	327	66
—	224 ¹⁴	63	58	522	—	867	—	—	867	67
5,942 ¹⁵	400	—	153	—	—	6,764	—	—	6,764	68
5,965	624	73	212	522	- 181	7,958	—	—	7,958	69
1,437,037	1,381,400	184,874	226,463	310,797	406,817	4,347,513	4,907	4,694	4,357,114	70
5,562	6,586	958	943	1,432	1,738	19,194	16	25	19,235	71
258	210	193	240	217	234	227	307	188	227	72

⁸ Negative amounts indicate excess of revenue over expenditure.

⁹ For data on debt retirement see Table 6, item 15.

¹⁰ See Table 8, for a breakdown of all amounts paid to local governments.

¹¹ Includes compensation to municipalities in lieu of right to impose a retail sales tax 83,204.

¹² See Table 2, footnote 11.

¹³ See footnotes against provincial amounts under this heading in Table 2, item 63.

¹⁴ Represents repayment to the Government of Canada under the 1952 Tax Rental agreements

¹⁵ Transfer to reserve for doubtful accounts.

¹⁶ Population at June 1, 1964 as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Accounts for Fiscal Year
Ended March 31, 1965**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	119,362	26,718	129,880	134,701
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	5,752	3,701	736	747
3	Capital account revenue	28,465	1,792	—	—
4	Revenue deducted from ordinary expenditure in public accounts	164	12	31,258	2,919
5	Revenue deducted from capital expenditure in public accounts	—	—	5,952	16,002
6	Expenditure deducted from revenue in public accounts	283	139	722	643
7	Unremitted revenue from liquor operations	—	—	763	—
8	Adjustment under Federal Provincial Fiscal Arrangements Act	—	—	312	15
9	Liquor board revenue other than from liquor sales	—	—	240	—
10	Other	399	—	—	26
11	Total additions	35,063	5,644	39,983	20,352
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	158	2,171	82	161
13	Refunds of current year's revenue included in expenditure in public accounts	—	57	—	—
14	Sinking fund earnings included in revenue in public accounts	—	—	—	—
15	Revenue of working capital funds to be offset against expenditure	343	—	223	123
16	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	516	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts	426	—	—	944
19	To deduct amount turned over by liquor board in excess of profits on sales	1,391	—	—	—
20	Adjustment under Federal Provincial Fiscal Arrangements Act	—	19	—	6
21	Non revenue items—loans and repayments	—	—	—	—
22	Non revenue items included in capital account	910	—	—	—
23	Collection of pre-Union assets	9	—	—	—
24	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
25	Special fund expenditure included in provincial ordinary revenue	5,439	—	—	805
26	Special fund expenditure included in revenue of other special fund	—	—	—	—
27	Provincial ordinary expenditure included in special fund revenue	225	1,417	256	—
28	Provincial ordinary expenditure included in capital revenue	—	—	—	—
29	Intervote transfer	—	—	—	—
30	Total deductions	9,417	3,664	561	2,039
31	Gross general revenue (Table 1, item 29)	145,008	28,698	169,302	153,014
	To arrive at "net general revenue"				
	Deduct:				
32	Interest, discount, premium and exchange	1,234	227	4,510	2,981
33	Grants-in-aid and shared-cost contributions	47,420	6,261	34,729	39,286
34	Institutional revenue	2,075	891	720	1,268
35	Net general revenue (Table 3, item 41)	94,279	21,319	129,343	109,479

¹ See text page 15 for a complete listing of the administrative or special funds included in these statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1965**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
1,227,667	1,237,244	165,872	229,036	491,140	452,993	6,994	7,389	1
3,200	336,869	48,047	37,457	2,107	3,089	—	—	2
390	1,737	168,085	—	46,959	—	840	416	3
275,739	107,922	22,518	64,981	—	89,193	—	—	4
47,429	32,371	—	1,930	—	—	—	—	5
17,371	6,262	730	1,754	1,030	4,374	9	—	6
—	—	16	679	—	300	—	—	7
—	—	—	—	—	2,100	—	—	8
—	1,536	—	—	1,242	—	—	72	9
—	1,157	2	—	—	357	—	238 ²	10
344,129	487,854	239,398	106,801	51,338	99,413	849	726	11
9,593	3,035	516	806	6,293	—	1,372	49	12
60	—	—	—	—	—	—	—	13
5,470	3,202	—	—	—	—	—	—	14
—	—	—	—	—	—	160	—	15
—	—	5	110	324	—	—	—	16
—	—	22	—	5,149	—	—	—	17
10,145	—	—	467	7,068	—	—	—	18
—	—	—	—	1,810	—	—	1,449	19
—	—	—	—	383	—	—	—	20
—	—	—	—	—	—	—	356	21
—	—	156,660	—	42,610	—	—	—	22
—	—	—	—	—	—	—	—	23
—	—	12,290	—	—	—	—	—	24
—	1,407	—	2,400	50	—	—	—	25
—	—	—	—	—	—	—	—	26
—	59,910	10,856	21,524	—	1,224	—	—	27
—	—	—	—	—	—	577	—	28
—	—	—	—	1,691	—	—	—	29
25,268	67,554	180,349	25,307	65,378	1,224	2,109	1,854	30
1,546,528	1,657,544	224,921	310,530	477,100	551,182	5,734	6,261	31
12,299	31,448	12,370	30,982	17,622	1,307	78	—	32
288,237	257,514	49,031	41,578	73,082	83,233	952	1,703	33
6,151	10,347	1,043	1,562	3,285	2,866	—	—	34
1,239,841	1,358,235	162,477	236,408	383,111	463,776	4,704	4,558	35

² Special revenue for flood assistance.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1965**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	114,687	25,869	118,070	132,253
	To arrive at "gross general expenditure":				
	Add:				
2	Expenditure of administrative or special funds ²	20,973	3,747	2,278	1,232
3	Capital account expenditure	53,000	6,769	13,475	15,528
4	Revenue deducted from ordinary expenditure in public accounts	164	12	31,258	2,919
5	Revenue deducted from capital expenditure in public accounts	—	—	5,952	16,002
6	Expenditure deducted from revenue in public accounts	283	139	722	643
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure	—	—	189	98
9	Liquor board expenditure other than liquor selling costs	—	—	1,003	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Other	—	—	—	—
12	Total additions	74,420	10,667	54,877	36,422
	Deduct:				
13	Refunds of current year's expenditure included in revenue in public accounts	158	2,171	82	161
14	Refunds of current year's revenue included in expenditure in public accounts	—	57	—	—
15	Debt retirement included in ordinary expenditure	4,149	1,114	⁴ —	5,726
16	Revenue of working capital funds to be offset against expenditure	343	—	223	123
17	Operating surplus of working capital funds to be offset against expenditure	—	54	—	—
18	Offsets to adjust contributions to and from government enterprises to a "net" basis	516	—	—	—
19	Employees' contributions to superannuation plan to be offset against expenditure	426	—	—	944
20	Contributions to liquor boards offset against liquor profits	693	—	—	—
21	Non expenditure items—Loans and repayments	—	—	—	—
22	Non expenditure items included in capital account	456	—	—	—
	Interfund eliminations:				
23	Special fund expenditure included in provincial ordinary revenue	5,439	—	—	—
24	Special fund expenditure included in revenue of other special funds	—	—	—	—
25	Provincial ordinary expenditure included in special fund revenue	225	1,417	256	805
26	Intervote transfer	—	—	—	—
27	Total deductions	12,405	4,813	561	7,759
28	Gross general expenditure exclusive of debt retirement (Table 2, item 70)	176,702	31,723	172,386	160,916
	To arrive at "net general expenditure":				
	Deduct:				
29	Interest, discount, premium and exchange	1,234	227	4,510	2,981
30	Grants-in-aid and shared-cost contributions	47,420	6,261	34,729	39,286
31	Institutional revenue	2,075	891	720	1,268
32	Net general expenditure exclusive of debt retirement (Table 4, item 70)	125,973	24,344	132,427	117,381

¹ Total "budgetary" expenditure including capital expenditure 27,784.

² See text page 15 for a complete listing of the administrative or special funds included in these statistics.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1965**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
1,188,876	1,049,806	150,906	193,304 ¹	359,282	399,573	6,442	6,809	1
2,687	331,368	47,468	35,985	2,037	2,008	—	—	2
203,449	255,730	157,755	27,784	115,890	—	1,595	678	3
275,739	107,922	22,518	64,981	—	89,193	—	—	4
47,429	32,371	—	1,930	—	—	—	—	5
17,371	6,262	730	1,754	1,030	4,374	9	—	6
—	224	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
—	1,378	16	154	—	299	—	—	9
—	—	—	—	—	—	—	—	10
45,390	—	—	—	—	—	—	255 ³	11
592,065	735,255	228,487	132,588	118,957	95,874	1,604	933	12
9,593	3,035	516	806	6,293	—	1,372	49	13
60	—	—	—	—	—	—	—	14
17,419	40,000	5,670	—	1,936	—	—	—	15
—	—	—	—	—	—	160	—	16
—	—	5	110	324	—	—	—	17
—	—	22	—	5,149	—	—	—	18
10,145	—	—	467	7,068	—	—	—	19
—	—	—	—	—	—	—	1,266	20
—	—	—	—	—	—	—	30	21
—	—	115,006	—	50,942	—	—	—	22
—	1,407	—	2,400	50	—	—	—	23
—	—	—	—	—	—	—	—	24
—	59,910	10,856	21,524	—	1,224	577	—	25
—	—	—	—	1,691	—	—	—	26
37,217	104,352	132,075	25,307	73,453	1,224	2,109	1,345	27
1,743,724	1,680,709	247,318	300,585	404,786	494,223	5,937	6,397	28
12,299	31,448	12,370	30,982	17,622	1,307	78	—	29
288,237	257,514	49,031	41,578	73,082	83,233	952	1,703	30
6,151	10,347	1,043	1,562	3,285	2,866	—	—	31
1,437,037	1,381,400	184,874	226,463	310,797	406,817	4,907	4,694	32

³ Special expenditure re flood assistance.

⁴ Debt retirement of 10,247 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1965**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
1	Federal-Provincial Fiscal Arrangements Act (Table 1, item 3)	18,849	5,623	29,771	25,365
2	Share of income tax on power utilities (Table 1, item 4) ...	243	60	738	55
3	Subsidies (Table 1, item 2)	20,156 ²	4,157 ³	12,632 ³	12,245 ³
4	Crown Corporations (Provincial taxes and fees), (Table 1, item 5)	399	2	194	15
5	Sub-totals, items 1 to 4	39,647	9,842	43,335	37,680
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
6	Trans-Canada highway	26,180	1,176	4,714	8,496
7	Railway grade crossing fund	83	—	527	325
8	Roads to resources	870	580	—	990
9	Other highways, roads and bridges	—	—	—	2,699
10	Totals, highways, roads and bridges	27,133	1,756	5,241	12,510
	Health and social welfare:				
11	Hospital insurance and diagnostic services	9,641	2,106	16,749	13,906
	General health grants:				
12	Hospital construction	189	38	1,011	971
13	General public health	331	177	698	524
14	Tuberculosis control	159	28	137	122
15	Mental health	180	73	373	294
16	Professional training	100	13	44	60
17	Cancer control	13	15	79	109
18	Public health research	5	9	144	25
19	Medical rehabilitation and crippled children	110	14	101	92
20	Child and maternal health	55	7	65	45
21	Vital statistics fees	—	—	—	3
22	Other health	—	—	—	2
23	Old age assistance	2,311	509	2,307	2,307
24	Allowances to blind persons	301	51	519	457
25	Disabled persons allowances	750	362	1,451	987
26	Unemployment assistance	4,458	306	1,849	1,571
27	Vocational rehabilitation-Disabled persons	34	7	28	—
28	Other social welfare	—	—	27	17
29	Totals, health and social welfare	18,637	3,715	25,582	21,492
	Recreational and cultural services:				
30	Camp ground and picnic area development	—	—	—	24
31	Fitness and amateur sport	23	30	18	39
32	Other recreational and cultural services	—	—	—	—
33	Totals, recreational and cultural services	23	30	18	63
	Education:				
	Vocational training:				
34	Capital assistance to trade and vocational schools and technical institutes and vocational high schools	165	9	378	952
35	Vocational high school training program	—	40	138	208
36	Technician training	16	—	—	130
37	Trade and other occupational training	290	59	359	741
38	Training in cooperation with industry	—	—	7	6
39	Training of unemployed	101	98	619	75
40	Training of disabled persons	9	6	104	22
41	Training for the preparation and upgrading of technical and vocational teachers, supervisors and administrators	—	—	—	54
42	Training for federal departments and agencies	—	—	—	—
43	Assistance to students	—	—	—	10
44	Technical and vocational correspondence courses	—	—	—	—
45	Apprenticeship training	66	—	153	157
46	Citizenship and language instruction for immigrants	—	1	1	—
47	Other ⁵	—	67	—	—
48	Totals, education	647	280	1,759	2,355

See footnotes at end of table.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1965**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
133,922	15,116	25,481	25,643	9,592	—	289,362	2,302	2,480 ¹	294,144	1
4,265	1,064	50	13	2,907	284	9,679	—	—	9,679	2
3,962	4,624	2,117	2,124	2,887	1,673	66,577	—	—	66,577	3
1,658	1,157	2	10	11	357	3,805	—	—	3,805	4
143,807	21,961	27,650	27,790	15,397	2,314	369,423	2,302	2,480	374,205	5
30,833	3,690	201	24	96	3,455	78,865	—	—	78,865	6
228	1,922	—	—	165	53	3,303	—	—	3,303	7
1,569	750	866	456	369	298 ⁴	6,748	—	—	6,748	8
—	50	—	—	—	—	2,749	—	—	2,749	9
32,630	6,412	1,067	480	630	3,806	91,665	—	—	91,665	10
99,394	149,410	21,361	22,500	31,221	35,902	402,190	437	1,019	403,646	11
763	6,963	112	614	2,740	1,633	15,034	—	51	15,085	12
2,825	3,758	916	681	1,097	1,375	12,382	5	21	12,408	13
—	836	171	144	226	238	2,061	13	5	2,079	14
—	2,584	440	388	730	670	5,732	44	—	5,776	15
—	452	78	86	134	136	1,103	—	—	1,103	16
—	1,116	—	495	438	384	2,649	—	3	2,652	17
—	506	109	106	159	183	1,246	—	6	1,252	18
—	687	175	77	87	283	1,626	—	—	1,626	19
—	397	61	173	76	96	975	43	—	1,018	20
—	32	—	3	6	—	44	—	—	44	21
—	72	—	—	—	—	74	—	—	74	22
15,685	15,042	2,344	2,505	2,912	3,045	48,967	15	72	49,054	23
1,447	1,179	259	256	312	372	5,153	3	33	5,189	24
6,996	7,378	681	791	828	1,037	21,261	2	18	21,281	25
28,903	21,333	5,303	4,586	9,079	17,697	95,085	84	97	95,266	26
—	—	134	123	38	—	364	—	—	364	27
13	492	98	—	32	58	737	10	—	747	28
156,026	212,237	32,242	33,528	50,115	63,109	616,683	656	1,325	618,664	29
24	5	—	—	49	—	102	14	—	116	30
—	—	72	9	3	42	236	15	19	270	31
22	—	331	3	—	—	356	—	27	383	32
46	5	403	12	52	42	694	29	46	769	33
49,119	14,316	759	1,033	4,242	4,583	75,556	63	10	75,629	34
1,794	453	450	166	365	238	3,852	7	—	3,859	35
4,082	1,175	118	144	526	427	6,618	—	4	6,622	36
4,248	1,398	288	288	1,752	1,485	10,908	73	33	11,014	37
230	1	4	4	4	14	270	—	—	270	38
2,459	7,982	659	263	614	1,044	13,914	89	18	14,021	39
52	35	50	60	—	27	365	—	—	365	40
140	9	17	—	—	23	243	9	—	252	41
429	—	32	—	—	—	461	—	—	461	42
100	100	—	30	57	37	334	—	3	337	43
15	—	—	—	—	—	15	—	—	15	44
—	171	34	190	69	58	898	—	—	898	45
—	190	—	15	3	—	210	—	—	210	46
5,054	1	—	—	—	—	5,122	—	—	5,122	47
67,722	25,831	2,411	2,193	7,632	7,936	118,766	241	68	119,075	48

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1965 — Concluded**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada—Concluded:				
	Grants-in-aid and shared-cost contributions—Concluded:				
	Natural resources and primary industries:				
	Fish and game:				
49	Registered traplines	—	—	—	—
50	Construction of vessels	135	10	299	75
51	Fisheries development	—	—	43	—
	Forests:				
52	Forest inventories, reforestation, forest fire protection, forest access road construction, and stand improvement	355	40	313	701
	Lands: Settlement and agriculture:				
53	Land protection and reclamation	—	—	—	—
54	Agriculture Rehabilitation and Development Act	—	35	105	—
55	Agricultural lime assistance	11	66	102	100
56	Contributions in respect of unharvested crops	—	12	—	—
57	Other agricultural grants	17	7	25	33
58	Water resources: Conservation and control	218	83	—	224
59	Other natural resources and primary industries grants	—	—	1	—
60	Totals, natural resources and primary industries	736	253	888	1,133
	Other expenditure:				
61	Civil defence	66	17	218	136
62	Winter works projects in municipalities	164	208	76	—
63	Other	—	—	30	1,597
64	Totals, other expenditure	230	225	324	1,733
65	Totals, grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 5).....	47,406	6,259	33,812	39,286
66	Totals, received from Government of Canada	87,053	16,101	77,147	76,966
	From local governments:				
	Shared-cost contributions:				
67	Law enforcement	—	—	—	—
68	Corrections—Juvenile delinquents	—	—	—	—
69	Highways, roads and bridges	—	—	277	—
70	Hospital care	—	—	—	—
71	General and public health and medical services	—	2	—	—
72	Aid to unemployed and unemployables	—	—	—	—
73	Child welfare	—	—	12	—
74	Other social welfare	—	—	—	—
75	Education	—	—	628	—
76	Land drainage and improvement	—	—	—	—
77	Miscellaneous	14	—	—	—
78	Totals, received from local governments (Table 1, item 7).....	14	2	917	—
79	Totals, received from all governments	87,067	16,103	78,064	76,966

¹ Federal tax abstention grant.

² See Table 1, footnote 3.

³ See Table 1, footnote 4.

⁴ Applied against expenditure on mining roads, classified under "Natural Resources and Primary Industries—Minerals and Mines", on Tables 2 and 4.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1965 — Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	—	41	—	—	—	41	—	—	41	49
288	—	—	—	—	—	807	—	—	807	50
—	—	—	—	—	—	43	—	—	43	51
1,929	1,883	405	387	1,037	1,823	8,873	—	—	8,873	52
170	254	97	26	—	—	547	—	—	547	53
253	245	—	21	421	—	1,080	—	—	1,080	54
1,384	36	—	—	—	67	1,766	—	—	1,766	55
—	—	513	126	—	—	651	—	—	651	56
4	172	35	18	46	22	379	—	—	379	57
3,077	1,303	9,551	2,460	—	280	17,196	—	—	17,196	58
13	5	62	—	—	40	121	—	—	121	59
7,118	3,898	10,704	3,038	1,504	2,232	31,504	—	—	31,504	60
1,406	1,558	223	92	599	577	4,892	—	—	4,892	61
19,424	5,608	1,591	1,552	2,479	4,391	35,493	—	26	35,519	62
47	63	—	319	44	—	2,100	26	238 ⁶	2,364	63
20,877	7,229	1,814	1,963	3,122	4,968	42,485	26	264	42,775	64
284,419	255,612	48,641	41,214	63,055	82,093	901,797	952	1,703	904,452	65
428,226	277,573	76,291	69,004	78,452	84,407	1,271,220	3,254	4,183	1,278,657	66
—	—	—	—	—	—	—	—	—	—	67
—	—	—	—	30	—	30	—	—	30	68
141	1,901	—	31	—	—	2,350	—	—	2,350	69
—	—	—	—	9,997 ⁷	—	9,997	—	—	9,997	70
1	—	369	333	—	294	999	—	—	999	71
—	—	—	—	—	—	—	—	—	—	72
1,797	—	—	—	—	497	2,306	—	—	2,306	73
6	1	—	—	—	167	174	—	—	174	74
1,185	—	—	—	—	182	1,995	—	—	1,995	75
91	—	—	—	—	—	91	—	—	91	76
597 ⁸	—	21	—	—	—	632	—	—	632	77
3,818	1,902	390	364	10,027	1,140	18,574	—	—	18,574	78
432,044	279,475	76,681	69,368	88,479	85,547	1,289,794	3,254	4,183	1,297,231	79

⁵ P.E.I. — Grant to Prince of Wales College; Que. — Allowances to pupils 16 to 18 years; Ont. Grant re specialized courses.

⁶ Represents special flood assistance to Hay River and Fort Simpson.

⁷ Municipal contributions for hospital insurance from equalized assessment.

⁸ Includes municipal contributions for work done in mining villages 355, and for civil protection 220.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1965

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions ¹	—	—	9	—
2	Subsidies	2,015	448	1,309	7,550
3	Grants in lieu of local taxes on provincial government property ³	—	—	—	6
4	Totals, unconditional grants (Table 2, item 58)	2,015	448	1,318	7,556
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
5	Corrections	—	—	6	32
6	Police protection	—	—	—	—
7	Other:				
8	Fire protection	—	2	—	—
	Other	—	—	—	—
	Transportation and communications:				
9	Highways, roads and bridges	392	44	264	238
	Health and social welfare:				
10	Public health	77	—	17	—
11	Medical, dental and allied services	—	—	—	—
12	Hospital care ⁵	—	—	938	419
13	Aid to aged persons (homes)	—	—	—	—
14	Aid to unemployed and unemployables	—	40	1,658	2,160
15	Child welfare	—	—	—	488
16	Other	—	—	—	—
	Recreational and cultural services:				
17	Parks, beaches and other recreational areas	—	—	—	—
18	Other	—	—	—	44
	Education:				
19	Schools operated by local authorities ⁶	7	3,933	23,643	11,586
	Natural resources and primary industries:				
20	Lands: Settlement and agriculture	—	—	—	8
21	Other	—	—	—	3
22	Local government planning and development	—	—	6	142
	Other expenditure:				
23	Civil defence	—	—	113	111
24	Winter works projects	164	319	117	—
25	Other	—	22	—	14
26	Totals, grants-in-aid and shared-cost contributions	633	4,360	26,762	15,245
27	Totals, paid to local governments	2,648	4,808	28,080	22,801
	To Government of Canada:				
28	Police services — RCMP	1,825	168	925	659
29	Other ¹²	—	—	—	—
30	Totals, paid to all governments	4,473	4,976	29,005	23,460

¹ N.S. — Share of crown land leases; Ont. — share of liquor licences; Alta. — share of liquor fines.

² Includes payments under the Municipal Unconditional Grants Act 25,205, (residential and farm tax relief 24,642, indigent hospitalization 550, administration of justice re Indians 13), and payments to mining municipalities 5,987.

³ Does not include grants in lieu of taxes paid by provincial government enterprises.

⁴ Represents compensation payable to municipalities in lieu of the right to impose a sales tax.

⁵ Excludes amounts paid directly to municipal hospital boards.

⁶ Includes grants paid directly to teachers in P.E.I., N.B. and Quebec.

⁷ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 21,251.

TABLE 8. Amounts Paid to Other Governments, for Fiscal Year Ended March 31, 1965

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,390	—	—	249	—	1,648	—	—	1,648	1
250	31,192 ²	2,688	125	16,500	13,483	75,560	160	135	75,855	2
83,204 ⁴	2,222	302	10	1,545	—	87,289	—	—	87,289	3
83,454	34,804	2,990	135	18,294	13,483	164,497	160	135	164,792	4
—	443	—	—	—	—	481	—	—	481	5
—	355	—	—	71	—	426	—	—	426	6
1,400	237	—	—	—	—	1,639	—	—	1,639	7
33	9	—	—	—	—	42	—	—	42	8
9,766	97,129	3,560	7,641	6,053	450	125,537	53	28	125,618	9
6,199	3,595	90	265	1,747	340	12,330	—	—	12,330	10
—	40	103	2	—	—	145	—	—	145	11
—	—	—	3	—	—	1,360	—	—	1,360	12
—	1,932	—	—	—	65	1,997	—	—	1,997	13
—	25,976	2,164	6,293	2,708	19,936	60,935	—	15	60,950	14
—	6,564	—	1	—	—	7,053	—	—	7,053	15
—	327	26	2	—	—	355	—	—	355	16
—	1,258	—	16	96	—	1,370	—	—	1,370	17
—	46	—	—	—	—	90	—	—	90	18
283,597	324,722	31,233	41,779	74,311	74,399	869,203	⁸	195 ⁹	869,398	19
384	1,030	401	194	275	11	2,303	—	—	2,303	20
230	6,576 ¹⁰	213	1,059	—	—	8,081	—	—	8,081	21
—	1,511	9	357	281	21	2,327	—	3	2,330	22
220	1,455	—	—	179	635	2,713	—	—	2,713	23
33,086	7,109	1,677	2,348	2,449	6,204	53,473	—	45	53,518	24
3,377 ¹¹	76	—	5	—	3	3,497	—	71	3,568	25
338,292	480,390	39,476	59,965	88,170	102,064	1,155,357	53	357	1,155,767	26
421,746	515,194	42,466	60,100	106,464	115,547	1,319,854	213	492	1,320,559	27
—	—	1,318	1,610	1,989	2,444	10,938	—	—	10,938	28
150	35	—	1,962	—	—	2,147	—	1,054	3,201	29
421,896	515,229	43,784	63,672	108,453	117,991	1,332,939	213	1,546	1,334,698	30

⁸ Local schools are operated by the Territorial Government and by religious denominations⁹ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.¹⁰ Includes grants to conservation authorities 6,509.¹¹ Includes 3,345 interest on debt assumed on loans by the city of Montreal and the Montreal Metropolitan Corporation.¹² Consists of: Quebec—Department of Mines and Technical Surveys 150; Ontario—annuities and bonuses to Indians 35; Saskatchewan—South Saskatchewan River Dam Project agreement 1,960, Department of Northern Affairs and Natural Resources—water rights 2; N.W.T.—fees for pupils in Federal schools 1,054.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1965¹

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Operations				
1	Gross sales	8,613	5,160 ²	40,769	31,944
2	Deduct cost of goods sold	4,383	3,235	24,244	18,054
3	Gross profit on sales	4,230	1,925	16,525	13,890
4	Deduct administrative and general expenses less miscellaneous income	822	241	2,863	2,468
5	Net profits (as per Tables 1 and 3)	3,408	1,684	13,662	11,422
	Reconciliation with Liquor Board operations:				
	Add: Revenue excluded from above and shown on general revenue tables as:				
6	Privileges, licences and permits	4,187	46	145	297
7	Fines and penalties	37	—	95	—
8	Confiscations	—	—	—	—
	Deduct: Expenditure excluded from item 4 and shown on expenditure tables as:				
9	Enforcement expenses	—	—	21	—
10	Other ⁴	—	—	982	—
11	Net profits as per Liquor Board reports	7,632	1,730	12,899	11,719
	Summary⁵				
12	Net profit, Table 3, item 34	3,408	1,684	13,662	11,422
13	Sales tax, Table 3, item 6	—	516	—	—
14	Privileges, licences and permits, Table 3, item 27	4,187	46	307	297
15	Fines and penalties, included in Table 3, item 31	37	29	95	67
16	Confiscations, included in Table 3, item 35	—	—	3	—
17	Totals, revenue from liquor operations	7,632	2,275	14,067	11,786

¹ Figures in the published Liquor Board reports have been adjusted for purposes of interprovincial comparability. A reconciliation with these liquor reports is given in items 6 to 11.

² After deducting health tax 516 paid by purchaser. See item 13.

³ Includes commission received for collection of general sales tax.

TABLE 9. Revenue from Liquor Operations for Fiscal Year Ended March 31, 1965¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
114,585	251,211	61,697	52,903	87,395	124,885	779,162	2,354	2,353	783,869	1
60,246	147,631	43,836	33,473	55,120	83,876	474,098	1,304	1,205	476,607	2
54,339	103,580	17,861	19,430	32,275	41,009	305,064	1,050	1,148	307,262	3
14,718	18,660	2,449	2,665	5,635	5,880	56,401	170	160	56,731	4
39,621 ³	84,920	15,412	16,765	26,640	35,129	248,663	880	988	250,531	5
20,573	29,351	3,163	113	1,242	578	59,695	4	72	59,771	6
—	265	—	—	—	—	397	—	—	397	7
—	—	—	1	—	—	1	—	—	1	8
—	—	15	19	—	299	354	—	—	354	9
—	1,378	1	135	—	—	2,496	—	—	2,496	10
60,194	113,158	18,559	16,725	27,882	35,408	305,906	884	1,060	307,850	11
39,621	84,920	15,412	16,765	26,640	35,129	248,663	880	988	250,531	12
—	—	—	—	—	—	516	83	—	599	13
20,573	29,351	3,163	113	1,242	626	59,905	15	72	59,992	14
357	265	246	302	449	—	1,847	18	—	1,865	15
—	—	—	1	—	—	4	—	—	4	16
60,551	114,536	18,821	17,181 ⁶	28,331	35,755	310,935	996	1,060	312,991	17

¹ N.S. — maintenance of RCMP and prisoners committed expenses, Ont. — liquor licence revenue paid to municipalities; Sask. — transfer of 135 to provincial treasurer by Liquor Licensing commission.

³ Includes revenue collected directly by provincial departments in addition to items 5 to 8 which are reported by the liquor boards.

⁶ Includes Liquor Licensing Commission.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965
NEWFOUNDLAND**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
thousands of dollars								
	General government:							
1	Executive and administrative.....	5,411	2,039	3,339	15	—	—	18
2	Legislative	521	262	259	—	—	—	—
3	Research, planning and statistics	—	—	—	—	—	—	—
4	Totals, general government.....	5,932	2,301	3,598	15	—	—	18
	Protection of persons and property:							
5	Law enforcement	614	399	215	—	—	—	—
	Corrections:							
6	Juvenile delinquents	178	104	74	—	—	—	—
7	Other offenders	501	300	201	—	—	—	—
8	Police protection	2,104	732	1,372	—	—	—	—
9	Other	845	659	181	5	—	—	—
10	Totals, protection of persons and property	4,242	2,194	2,043	5	—	—	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	55,247	6,997	47,858	—	—	392	—
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless.....	—	—	—	—	—	—	—
15	Waterways	102	—	102	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	55,349	6,997	47,960	—	—	392	—
	Health and social welfare:							
	Health:							
18	General health	357	218	32	107	—	—	—
19	Public health	1,556	438	962	79	—	77	—
20	Medical, dental and allied services	2,332	1,333	772	227	—	—	—
21	Hospital care	37,572	7,700	22,177	7,679	—	—	16
22	Totals, health	41,817	9,689	23,943	8,092	—	77	16
	Social welfare:							
23	Aid to aged persons	4,694	157	67	4,470	—	—	—
24	Aid to blind persons	433	—	—	433	—	—	—
25	Aid to unemployed and unemploy- ables	13,835	—	—	13,835	—	—	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	683	130	115	438	—	—	—
28	Labour	90	69	19	—	—	—	2
29	Other social welfare	1,331	983	224	93	—	—	31
30	Totals, social welfare	21,066	1,339	425	19,269	—	—	33
31	Totals, health and social welfare	62,883	11,028	24,368	27,361	—	77	49
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	287	175	72	34	—	—	6
33	Parks, beaches and other recreational areas	—	—	—	—	—	—	—
34	Physical culture	71	—	40	31	—	—	—
35	Other	8	—	—	8	—	—	—
36	Totals, recreational and cultural services	366	175	112	73	—	—	6

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31 1965 — Continued
NEWFOUNDLAND — Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
					(c)	(d)	(e)	(f)
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	22,511	358	285	617	—	21,251	—
38	Universities, colleges and other schools	5,091	1,265	2,762	1,064	—	—	—
39	Education of the handicapped	381	—	166	215	—	—	—
40	Superannuation and pensions	— 86 ¹	—	—	—	—	—	— 86 ¹
41	Other	705	184	38	483	—	—	—
42	Totals, education	28,602	1,807	3,251	2,379	—	21,251	— 86
	Natural resources and primary industries:							
43	Fish and game	1,963	432	671	20	65	—	775
44	Forests	1,577	547	1,019	11	—	—	—
45	Lands: Settlement and agriculture	1,222	291	787	42	102	—	—
46	Minerals and mines	156	112	44	—	—	—	—
47	Water resources	—	—	—	—	—	—	—
48	Other	162	75	87	—	—	—	—
49	Totals, natural resources and pri- mary industries	5,080	1,457	2,608	73	167	—	775
50	Trade and industrial development	518	277	195	46	—	—	—
51	Local government planning and develop- ment	340	168	136	36	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	245	—	17	228	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	424	—	—	424	—	—	—
54	Interest	9,169	—	—	9,169	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	9,838	—	17	9,821	—	—	—
58	Unconditional grants to local govern- ments	2,015	—	—	—	—	2,015	—
59	Payments to government enterprises	812	—	—	—	—	—	812 ²
	Other expenditure:							
60	Civil defence	66	36	29	1	—	—	—
61	Housing	40	23	1	—	16	—	—
62	Winter works projects in municipalities	164	—	—	—	—	164	—
63	Other	26	—	26	—	—	—	—
64	Totals, other expenditure	296	59	56	1	16	164	—
65	Sub-totals	176,273	26,463	84,344	39,810	183	23,899	1,574
	Non-expense and surplus payments:							
66	Advances charged to current account...	429	—	—	—	—	—	429
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	429	—	—	—	—	—	429
70	Totals, gross general expenditure, exclusive of debt retirement	176,702	26,463	84,344	39,810	183	23,899³	2,003

¹ Pension contributions by teachers in excess of pension outpayments.² Offset against revenue in the economic analysis.³ Includes grants of 21,251 to denominational schools.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31 1965 - Continued
PRINCE EDWARD ISLAND**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	General government:							
1	Executive and administrative	1,340	416	786	—	—	22	116
2	Legislative	180	125	55	—	—	—	—
3	Research, planning and statistics	1	—	1	—	—	—	—
4	Totals, general government	1,521	541	842	—	—	22	116
	Protection of persons and property:							
5	Law enforcement	114	72	42	—	—	—	—
	Corrections:							
6	Juvenile delinquents	13	—	—	13	—	—	—
7	Other offenders	90	35	55	—	—	—	—
8	Police protection	168	—	168	—	—	—	—
9	Other	168	103	57	6	—	2	—
10	Totals, protection of persons and property	553	210	322	19	—	2	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	8,769	1,268	7,457	—	—	44	—
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	270	—	267	3	—	—	—
16	Other	7	5	2	—	—	—	—
17	Totals, transportation and com- munications	9,046	1,273	7,726	3	—	44	—
	Health and social welfare:							
	Health:							
18	General health	123	62	61	—	—	—	—
19	Public health	819	535	274	10	—	—	—
20	Medical, dental and allied services	28	—	20	8	—	—	—
21	Hospital care	4,938	956	626	3,558	—	—	- 202 ¹
22	Totals, health	5,908	1,553	981	3,576	—	—	- 202
	Social welfare:							
23	Aid to aged persons	1,751	416	327	1,008	—	—	—
24	Aid to blind persons	70	—	—	70	—	—	—
25	Aid to unemployed and unemploy- ables	976	—	—	936	—	40	—
26	Mothers' allowances	248	—	1	247	—	—	—
27	Child welfare	214	29	8	177	—	—	—
28	Labour	21	6	13	2	—	—	—
29	Other social welfare	85	39	35	11	—	—	—
30	Totals, social welfare	3,365	490	384	2,451	—	40	—
31	Totals, health and social welfare	9,273	2,043	1,365	6,027	—	40	- 202
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	55	35	19	1	—	—	—
33	Parks, beaches and other recreational areas	143	65	76	2	—	—	—
34	Physical culture	57	—	56	1	—	—	—
35	Other	33	—	—	33	—	—	—
36	Totals, recreational and cultural services	288	100	151	37	—	—	—

¹ Includes hospital insurance revenue in excess of hospitals insurance outpayments.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
PRINCE EDWARD ISLAND - Concluded**

No.	Functional analysis	Total as per Table 2	Economic Analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
			Salaries and wages (a)	Other (b)				
					(c)	(d)	(e)	(f)
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	4,168	83	146	6	—	3,933	—
38	Universities, colleges and other schools	1,308	629	577	102	—	—	—
39	Education of the handicapped	31	4	8	19	—	—	—
40	Superannuation and pensions	3	—	3	—	—	—	—
41	Other	134	68	19	47	—	—	—
42	Totals, education	5,644	784	753	174	—	3,933	—
	Natural resources and primary industries:							
43	Fish and game	149	37	110	2	—	—	—
44	Forests	157	85	72	—	—	—	—
45	Lands; Settlement and agriculture	975	252	386	72	265	—	—
46	Minerals and mines	5	—	5	—	—	—	—
47	Water resources	—	—	—	—	—	—	—
48	Other	30	19	11	—	—	—	—
49	Totals, natural resources and pri- mary industries	1,316	393	584	74	265	—	—
50	Trade and industrial development	358	50	222	6	80	—	—
51	Local government planning and develop- ment	21	14	7	—	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	4	—	4	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	37	—	37	—	—	—	—
54	Interest	2,541	—	—	2,541	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	2,582	—	41	2,541	—	—	—
58	Unconditional grants to local govern- ments	448	—	—	—	—	448	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	22	11	11	—	—	—	—
61	Housing	7	5	2	—	—	—	—
62	Winter works projects in municipalities	319	—	—	—	—	319	—
63	Other	191	—	191	—	—	—	—
64	Totals, other expenditure	539	16	204	—	—	319	—
65	Sub-totals	31,589	5,424	12,217	8,881	345	4,808	- 86
	Non-expense and surplus payments:							
66	Advances charged to current account	6	—	—	—	—	—	6
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	128	—	128	—	—	—	—
69	Totals, non-expense and surplus payments	134	—	128	—	—	—	6
70	Totals, gross general expenditure exclusive of debt retirement	31,723	5,424	12,345	8,881	345	4,808	- 80

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 — Continued
NOVA SCOTIA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	5,239	998	2,436	1	—	—	1,804
2	Legislative	373	254	118	1	—	—	—
3	Research, planning and statistics	40	—	32	8	—	—	—
4	Totals, general government	5,652	1,252	2,586	10	—	—	1,804
	Protection of persons and property:							
5	Law enforcement	770	487	269	8	—	6	—
	Corrections:							
6	Juvenile delinquents	512	188	195	129	—	—	—
7	Other offenders	12	—	—	12	—	—	—
8	Police protection	925	—	925	—	—	—	—
9	Other	1,846	980	863	—	—	—	3
10	Totals, protection of persons and property	4,065	1,655	2,252	149	—	6	3
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	35,243	7,869	27,093	—	—	264	17
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	40	22	13	—	5	—	—
15	Waterways	439	21	314	4	100	—	—
16	Other	18	—	—	18	—	—	—
17	Totals, transportation and com- munications	35,740	7,912	27,420	22	105	264	17
	Health and social welfare:							
	Health:							
18	General health	387	101	280	6	—	—	—
19	Public health	3,545	1,930	1,121	477	—	17	—
20	Medical, dental and allied services	877	75	799	3	—	—	—
21	Hospital care	40,765	8,040	6,100	25,687	—	938	—
22	Totals, health	45,574	10,146	8,300	26,173	—	955	—
	Social welfare:							
23	Aid to aged persons	4,871	181	66	4,624	—	—	—
24	Aid to blind persons	699	—	—	699	—	—	—
25	Aid to unemployed and unemploy- ables	8,712	241	68	6,745	—	1,658	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	1,085	266	126	693	—	—	—
28	Labour	182	161	16	5	—	—	—
29	Other social welfare	45	26	12	7	—	—	—
30	Totals, social welfare	15,594	875	288	12,773	—	1,658	—
31	Totals, health and social welfare	61,168	11,021	8,588	38,946	—	2,613	—
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	586	65	265	256	—	—	—
33	Parks, beaches and other recreational areas	1,070	125	945	—	—	—	—
34	Physical culture	82	43	8	31	—	—	—
35	Other	91	6	6	79	—	—	—
36	Totals, recreational and cultural services	1,829	239	1,224	366	—	—	—

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
NOVA SCOTIA - Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
			Salaries and wages (a)	Other (b)					(c)	(d)	(f)
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	25,565	420	783	763	—	23,643	- 44 ¹
38	Universities, colleges and other schools	8,027	2,150	2,451	3,426	—	—	—
39	Education of the handicapped.....	367	—	307	60	—	—	—
40	Superannuation and pensions	2,495	—	147	—	—	—	2,348
41	Other.....	627	357	—	270	—	—	—
42	Totals, education	37,081	2,927	3,688	4,519	—	23,643	2,304
	Natural resources and primary industries:							
43	Fish and game.....	727	280	147	1	—	—	299
44	Forests.....	2,028	1,220	790	18	—	—	—
45	Lands: Settlement and agriculture	2,141	823	572	51	446	—	249
46	Minerals and mines.....	715	318	364	33	—	—	—
47	Water resources.....	83	49	34	—	—	—	—
48	Other.....	208	208	—	—	—	—	—
49	Totals, natural resources and pri- mary industries	5,902	2,898	1,907	103	446	—	548
50	Trade and industrial development	1,617	274	1,328	15	—	—	—
51	Local government planning and develop- ment	166	94	63	3	—	6	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	601	—	601	—	—	—	—
54	Interest.....	16,676	—	—	16,676	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	17,277	—	601	16,676	—	—	—
58	Unconditional grants to local govern- ments	1,319	—	—	1	—	1,318	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence.....	288	106	69	—	—	113	—
61	Housing	51	—	51	—	—	—	—
62	Winter works projects in municipalities	117	—	—	—	—	117	—
63	Other.....	61	—	53	8	—	—	—
64	Totals, other expenditure	517	106	173	8	—	230	—
65	Sub-totals.....	172,333	28,378	49,830	60,818	551	28,080	4,676
	Non-expense and surplus payments:							
66	Advances charged to current account	39	—	—	39	—	—	—
67	Refunds of previous years' revenue.....	—	—	—	—	—	—	—
68	Other.....	14	—	—	—	—	—	14
69	Totals, non-expense and surplus payments	53	—	—	39	—	—	14
70	Totals, gross general expenditure exclusive of debt retirement	172,386	28,378	49,830	60,857	551	28,080	4,690

¹ Represents repayments of loans by students.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
NEW BRUNSWICK**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
thousands of dollars								
	General government:							
1	Executive and administrative	6,430	1,322	4,999	49	—	1	59
2	Legislative	429	286	143	—	—	—	—
3	Research, planning and statistics	250	104	78	68	—	—	—
4	Totals, general government	7,109	1,712	5,220	117	—	1	59
	Protection of persons and property:							
5	Law enforcement	686	534	152	—	—	—	—
	Corrections:							
6	Juvenile delinquents	214	130	80	3	—	—	1
7	Other offenders	268	117	113	6	—	32	—
8	Police protection	659	—	659	—	—	—	—
9	Other	1,396	774	325	280	—	—	17
10	Totals, protection of persons and property	3,223	1,555	1,329	289	—	32	18
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	41,134	8,101	32,445	153	—	238	197
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	600	293	274	—	33	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	41,734	8,394	32,719	153	33	238	197
	Health and social welfare:							
	Health:							
18	General health	472	353	77	42	—	—	—
19	Public health	3,206	1,554	1,375	201	—	—	76
20	Medical, dental and allied services	285	46	173	66	—	—	—
21	Hospital care	36,399	3,793	2,626	29,561	—	419	—
22	Totals, health	40,362	5,746	4,251	29,870	—	419	76
	Social welfare:							
23	Aid to aged persons	4,836	144	59	4,633	—	—	—
24	Aid to blind persons	622	—	—	622	—	—	—
25	Aid to unemployed and unemploy- ables	4,154	—	—	1,994	—	2,160	—
26	Mothers' allowances	2,084	—	—	2,084	—	—	—
27	Child welfare	772	45	9	230	—	488	—
28	Labour	410	264	146	—	—	—	—
29	Other social welfare	611	235	170	206	—	—	—
30	Totals, social welfare	13,489	688	384	9,769	—	2,648	—
31	Totals, health and social welfare	53,851	6,434	4,635	39,639	—	3,067	76
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	287	34	25	184	—	44	—
33	Parks, beaches and other recreational areas	224	28	196	—	—	—	—
34	Physical culture	63	—	57	6	—	—	—
35	Other	43	—	10	33	—	—	—
36	Totals, recreational and cultural services	617	62	288	223	—	44	—

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
NEW BRUNSWICK - Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Subsidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	13,021	496	78	891	—	11,556	—
38	Universities, colleges and other schools	9,421	1,805	3,986	3,603	—	22	5
39	Education of the handicapped	300	—	165	127	—	8	—
40	Superannuation and pensions	464	—	39	—	—	—	425
41	Other	408	231	143	34	—	—	—
42	Totals, education	23,614	2,532	4,411	4,655	—	11,586	430
	Natural resources and primary industries:							
43	Fish and game	529	185	212	57	—	—	75
44	Forests	4,024	2,167	1,837	20	—	—	—
45	Lands: Settlement and agriculture	2,217	923	611	267	304	—	112
46	Minerals and mines	184	115	69	—	—	—	—
47	Water resources	65	33	23	1	—	8	—
48	Other	330	169	158	—	—	3	—
49	Totals, natural resources and pri- mary industries	7,349	3,592	2,910	345	304	11	187
50	Trade and industrial development	955	199	705	17	—	13	21
51	Local government planning and develop- ment	301	97	59	3	—	142	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	23	—	23	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	439	—	—	439	—	—	—
54	Interest	13,651	—	—	13,646	—	—	5
55	Loss on foreign exchange	97	—	51	15	—	—	31
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	14,210	—	74	14,100	—	—	36
58	Unconditional grants to local govern- ments	7,556	—	—	—	—	7,556	—
59	Payments to government enterprises	105	—	—	—	—	—	105¹
	Other expenditure:							
60	Civil defence	163	18	34	—	—	111	—
61	Housing	—	—	—	—	—	—	—
62	Winter works projects in municipalities	—	—	—	—	—	—	—
63	Other	2	—	—	2	—	—	—
64	Totals, other expenditure	165	18	34	2	—	111	—
65	Sub-totals	160,789	24,595	52,384	59,543	337	22,801	1,129
	Non-expense and surplus payments:							
66	Advances charged to current account	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	127	—	127	—	—	—	—
69	Totals, non-expense and surplus payments	127	—	127	—	—	—	—
70	Totals, gross general expenditure, exclusive of debt retirement	160,916	24,595	52,511	59,543	337	22,801	1,129

¹ Offset against revenue in the economic analysis.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
QUEBEC**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹ (a + b)	Transfer payments (including interest) (c)	Sub- sidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
thousands of dollars							
	General government:						
1	Executive and administrative	52,723	47,971	124	—	—	4,628
2	Legislative	4,057	3,923	—	—	—	134
3	Research, planning and statistics	348	348	—	—	—	—
4	Totals, general government	57,128	52,242	124	—	—	4,762
	Protection of persons and property:						
5	Law enforcement	16,868	13,069	—	—	—	3,799
	Corrections:						
6	Juvenile delinquents	2,042	2,042	—	—	—	—
7	Other offenders	7,137	7,137	—	—	—	—
8	Police protection	16,732	16,700	—	—	—	32
9	Other	13,143	11,660	50	—	1,433	—
10	Totals, protection of persons and property	55,922	50,608	50	—	1,433	3,831
	Transportation and communications:						
11	Airways	567	496	—	71	—	—
12	Highways, roads and bridges	276,942	266,510	10	—	9,766	656
13	Railways	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—
15	Waterways	587	—	—	587	—	—
16	Other	319	319	—	—	—	—
17	Totals, transportation and com- munications	278,415	267,325	10	658	9,766	656
	Health and social welfare:						
	Health:						
18	General health	2,482	1,961	521	—	—	—
19	Public health	16,364	7,290	2,869	6	6,199	—
20	Medical, dental and allied services	2,997	833	2,164	—	—	—
21	Hospital care	337,294	17,280	319,044	—	—	970
22	Totals, health	359,137	27,364	324,598	6	6,199	970
	Social welfare:						
23	Aid to aged persons	42,219	—	42,219	—	—	—
24	Aid to blind persons	2,682	—	2,682	—	—	—
25	Aid to unemployed and unemploy- ables	90,612	10	90,602	—	—	—
26	Mothers' allowances	21,068	—	21,068	—	—	—
27	Child welfare	38,221	7,118	30,953	—	—	150
28	Labour	4,347	4,347	—	—	—	—
29	Other social welfare	11,474	6,816	4,658	—	—	—
30	Totals, social welfare	210,623	18,291	192,182	—	—	150
31	Totals, health and social welfare	569,760	45,655	516,780	6	6,199	1,120
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	1,520	695	825	—	—	—
33	Parks, beaches and other recreational areas	584	584	—	—	—	—
34	Physical culture	228	—	228	—	—	—
35	Other	2,714	968	1,651	95	—	—
36	Totals, recreational and cultural services	5,046	2,247	2,704	95	—	—

¹ Data for salaries and wages not available as a separate item.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
QUEBEC - Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
	Education:						
37	Schools operated by local authorities	292,471	3,286	485	4,000	283,461	1,239
38	Universities, colleges and other schools	146,389	54,789	87,444	38	120	3,998
39	Education of the handicapped	275	275	—	—	—	—
40	Superannuation and pensions	- 1,357 ²	—	—	—	—	- 1,357 ²
41	Other	33,925	- 154	34,063	—	16	—
42	Totals, education	471,703	58,196	121,992	4,038	283,597	3,880
	Natural resources and primary industries:						
43	Fish and game	10,553	10,553	—	—	—	—
44	Forests	21,630	21,542	58	—	15	15
45	Lands: Settlement and agriculture	49,110	30,727	1,377	16,469	384	153
46	Minerals and mines	3,509	3,336	3	20	150	—
47	Water resources	2,527	2,264	8	—	215	40
48	Other	3,505	3,385	120	—	—	—
49	Totals, natural resources and pri- mary industries	90,834	71,807	1,566	16,489	764	208
50	Trade and industrial development	17,911	16,781	873	—	32	225
51	Local government planning and develop- ment	1,313	1,296	17	—	—	—
	Debt charges:						
52	Commission on bond or debenture sales and other management charges	140	140	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	1,970	1,970	—	—	—	—
54	Interest	60,219	—	56,874	—	3,345	—
55	Loss on foreign exchange	717	—	—	—	—	717
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	63,046	2,110	56,874	—	3,345	717
58	Unconditional grants to local govern- ments	83,454	—	—	—	83,454	—
59	Payments to government enterprises	—	—	—	—	—	—
	Other expenditure:						
60	Civil defence	1,924	1,704	—	—	220	—
61	Housing	8,100	—	8,100	—	—	—
62	Winter works projects in municipalities	32,574	- 512	—	—	33,086	—
63	Other	629	309	318	—	—	2
64	Totals, other expenditure	43,227	1,501	8,418	—	33,306	2
65	Sub-totals	1,737,759	569,768	709,408	21,286	421,896	15,401
	Non-expense and surplus payments:						
66	Advances charged to current account....	23	—	—	23	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—
68	Other	5,942	—	—	—	—	5,942
69	Totals, non-expense and surplus payments	5,965	—	—	23	—	5,942
70	Totals, gross general expenditure exclusive of debt retirement	1,743,724	569,768	709,408	21,309	421,896	21,343

² Pension contributions by teachers in excess of pension outpayments.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
ONTARIO**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	General government:							
1	Executive and administrative	49,268	19,037	15,564	8	—	—	14,659
2	Legislative	2,467	490	1,974	3	—	—	—
3	Research, planning and statistics	1,810	765	1,038	7	—	—	—
4	Totals, general government	53,545	20,292	18,576	18	—	—	14,659
	Protection of persons and property:							
5	Law enforcement.....	10,683	8,362	2,126	192	—	3	—
	Corrections:							
6	Juvenile delinquents	4,208	368	2,794	1,046	—	—	—
7	Other offenders	17,518	10,654	6,415	6	—	443	—
8	Police protection	21,477	16,575	4,545	2	—	355	—
9	Other	14,202	10,434	613	2,912	—	243	—
10	Totals, protection of persons and property	68,088	46,393	16,493	4,158	—	1,044	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	308,757	53,435	150,679	6	—	97,129	7,508
13	Railways	858	—	—	—	—	—	858
14	Telephone, telegraph and wireless.....	—	—	—	—	—	—	—
15	Waterways	—	—	—	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	309,615	53,435	150,679	6	—	97,129	8,366
	Health and social welfare:							
	Health:							
18	General health	5,444	3,291	1,294	830	—	—	29
19	Public health	22,809	3,651	13,402	2,136	—	3,595	25
20	Medical, dental and allied services	3,197	249	2,393	515	—	40	—
21	Hospital care	417,215	53,160	18,030	341,431	—	—	4,594
22	Totals, health	448,665	60,351	35,119	344,912	—	3,635	4,648
	Social welfare:							
23	Aid to aged persons	31,198	117	14	29,135	—	1,932	—
24	Aid to blind persons	1,714	—	—	1,714	—	—	—
25	Aid to unemployed and unemploy- ables	53,968	—	444	27,548	—	25,976	—
26	Mothers allowances	12,230	—	—	12,230	—	—	—
27	Child welfare	8,663	228	45	1,826	—	6,564	—
28	Labour	2,319	1,254	1,065	—	—	—	—
29	Other social welfare	5,138	2,709	862	1,205	—	362	—
30	Totals, social welfare	115,230	4,308	2,430	73,658	—	34,834	—
31	Totals, health and social welfare	563,895	64,659	37,549	418,570	—	38,469	4,648
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	3,200	202	115	2,837	—	46	—
33	Park, beaches and other recreational areas	8,071	2,658	3,771	74	—	569	999
34	Physical culture	326	205	101	20	—	—	—
35	Other	1,954	407	222	636	—	689	—
36	Totals, recreational and cultural services	13,551	3,472	4,209	3,567	—	1,304	999

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
ONTARIO - Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
37	Education:							
38	Schools operated by local authorities	327,378	4,777	5,090	1,102	—	316,409	—
39	Universities, colleges and other schools	96,057	17,540	15,232	55,116	—	8,169	—
40	Education of the handicapped.....	6,932	41	4,686	2,061	—	144	—
41	Superannuation and pensions.....	21,912	—	4	—	—	—	21,908
42	Other.....	6,186	659	685	4,842	—	—	—
	Totals, education	458,465	23,017	25,697	63,121	—	324,722	21,908
43	Natural resources and primary industries:							
44	Fish and game.....	787	354	407	17	—	9	—
45	Forests.....	29,199	20,235	8,845	10	—	58	51
46	Lands: Settlement and agriculture	12,833	5,592	4,179	945	1,087	1,030	—
47	Minerals and mines.....	2,218	1,407	811	—	—	—	—
48	Water resources.....	7,760	856	395	—	—	6,509	—
49	Other.....	1,075	1,075	—	—	—	—	—
	Totals, natural resources and pri- mary industries	53,872	29,519	14,637	972	1,087	7,606	51
50	Trade and industrial development	11,028	3,565	6,722	281	—	—	460
51	Local government planning and develop- ment	4,191	1,581	1,088	11	—	1,511	—
52	Debt charges:							
53	Commission on bond or debenture sales and other management charges	284	—	284	—	—	—	—
54	Discount (or amount amortized) on pro- vincial bond sales	2,072	—	2,072	—	—	—	—
55	Interest.....	92,672	—	—	92,672	—	—	—
56	Loss on foreign exchange	439	—	—	—	—	—	439
	Premium (or amount amortized) or loss on sale of securities purchased as investments	4	—	4	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	95,471	—	2,360	92,672	—	—	439
58	Unconditional grants to local govern- ments	34,804	—	—	—	—	34,804	—
59	Payments to government enterprises	520	—	—	—	—	—	520 ¹
60	Other expenditure:							
61	Civil defence.....	3,295	657	1,183	—	—	1,455	—
62	Housing	1,298	112	109	—	—	—	1,077
63	Winter works projects in municipalities	8,234	—	—	1,125	—	7,109	—
64	Other.....	213	—	137	—	—	76	—
	Totals, other expenditure	13,040	769	1,429	1,125	—	8,640	1,077
65	Sub-totals	1,680,085	246,702	279,439	584,501	1,087	515,229	53,127
66	Non-expense and surplus payments:							
67	Advances charged to current account...	—	—	—	—	—	—	—
68	Refunds of previous years' revenue.....	224	—	—	—	—	—	224
69	Other.....	400	—	105	—	—	—	295
	Totals, non-expense and surplus payments	624	—	105	—	—	—	519
70	Totals, gross general expenditure exclusive of debt retirement	1,680,709	246,702	279,544	584,501	1,087	515,229	53,646

¹ Offset against revenue in the economic analysis.

**TABLE 10 Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
MANITOBA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
					(c)	(d)	(e)	(f)
			thousands of dollars					
	General government:							
1	Executive and administrative	6,045	2,058	1,998	—	—	—	1,989
2	Legislative	669	491	178	—	—	—	—
3	Research, planning and statistics	—	—	—	—	—	—	—
4	Totals, general government	6,714	2,549	2,176	—	—	—	1,989
	Protection of persons and property:							
5	Law enforcement	1,609	1,133	474	2	—	—	—
	Corrections:							
6	Juvenile delinquents	702	456	83	163	—	—	—
7	Other offenders	1,579	1,149	430	—	—	—	—
8	Police protection	1,334	127	1,207	—	—	—	—
9	Other	2,270	1,274	808	188	—	—	—
10	Totals, protection of persons and property	7,494	4,139	3,002	353	—	—	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	35,843	6,196	25,511	—	—	3,560	576
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless.....	—	—	—	—	—	—	—
15	Waterways	51	—	51	—	—	—	—
16	Other	164	64	—	—	—	—	100
17	Totals, transportation and com- munications	36,058	6,260	25,562	—	—	3,560	676
	Health and social welfare:							
	Health:							
18	General health	528	326	140	62	—	—	—
19	Public health	5,673	2,603	2,540	440	—	90	—
20	Medical, dental and allied services	1,925	261	1,039	522	—	103	—
21	Hospital care	56,121	5,763	5,878	44,294	—	—	186
22	Totals, health	64,247	8,953	9,597	45,318	—	193	186
	Social welfare:							
23	Aid to aged persons	6,864	193	707	4,861	—	—	1,103
24	Aid to blind persons	412	—	—	412	—	—	—
25	Aid to unemployed and unemploy- ables	10,066	—	—	7,902	—	2,164	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	2,713	—	—	2,713	—	—	—
28	Labour	437	319	116	2	—	—	—
29	Other social welfare	2,405	1,378	940	61	—	26	—
30	Totals, social welfare	22,897	1,890	1,763	15,951	—	2,190	1,103
31	Totals, health and social welfare	87,144	10,843	11,360	61,269	—	2,383	1,289
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	933	12	150	172	—	—	599
33	Parks, beaches and other recreational areas	1,189	335	788	—	—	—	66
34	Physical culture	170	37	47	86	—	—	—
35	Other	55	25	30	—	—	—	—
36	Totals, recreational and cultural services	2,347	409	1,015	258	—	—	665

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
MANITOBA - Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities	31,647	—	406	8	—	31,233	—
38	Universities, colleges and other schools	11,100	2,590	683	7,706	—	—	121
39	Education of the handicapped	346	111	235	—	—	—	—
40	Superannuation and pensions	270	—	—	—	—	—	270
41	Other	1,494	303	1,028	163	—	—	—
42	Totals, education	44,857	3,004	2,352	7,877	—	31,233	391
	Natural resources and primary industries:							
43	Fish and game	712	405	290	5	—	—	12
44	Forests	1,780	922	839	—	—	—	19
45	Lands: Settlement and agriculture	16,404	2,200	2,358	835	—	386	10,625
46	Minerals and mines	507	285	222	—	—	—	—
47	Water resources	14,288	798	13,256	—	—	213	21
48	Other	2,826	1,419	895	—	—	—	512
49	Totals, natural resources and pri- mary industries	36,517	6,029	17,860	840	—	599	11,189
50	Trade and industrial development	1,548	564	910	59	—	15	—
51	Local government planning and develop- ment	1,247	683	555	—	—	9	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	446	—	59	—	—	—	387
53	Discount (or amount amortized) on provincial bond sales	1,074	—	—	—	—	—	1,074
54	Interest	16,500	—	—	15,922	—	—	578
55	Loss on foreign exchange	82	—	—	—	—	—	82
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	18,102	—	59	15,922	—	—	2,121
58	Unconditional grants to local govern- ments	2,990	—	—	—	—	2,990	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	301	79	222	—	—	—	—
61	Housing	—	—	—	—	—	—	—
62	Winter works projects in municipalities	1,695	—	18	—	—	1,677	—
63	Other	231	—	123	108	—	—	—
64	Totals, other expenditure	2,227	79	363	108	—	1,677	—
65	Sub-totals	247,245	34,559	65,214	86,686	—	42,466	18,320
	Non-expense and surplus payments:							
66	Advances charged to current account...	10	—	—	—	—	—	10
67	Refunds of previous years' revenue	63	—	—	—	—	—	63
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	73	—	—	—	—	—	73
70	Totals, gross general expenditure exclusive of debt retirement	247,318	34,559	65,214	86,686	—	42,466	18,393

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
SASKATCHEWAN**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)					(c)	(d)
			thousands of dollars					
	General government:							
1	Executive and administrative	8,284	3,879	4,193	145	—	3	64
2	Legislative	1,142	167	945	5	—	—	25
3	Research, planning and statistics	87	62	25	—	—	—	—
4	Totals, general government	9,513	4,108	5,163	150	—	3	89
	Protection of persons and property:							
5	Law enforcement	1,988	1,170	816	2	—	—	—
	Corrections:							
6	Juvenile delinquents	138	107	31	—	—	—	—
7	Other offenders	3,144	871	2,245	26	—	2	—
8	Police protection	1,620	—	1,620	—	—	—	—
9	Other	3,218	2,256	945	17	—	—	—
10	Totals, protection of persons and property	10,108	4,404	5,657	45	—	2	—
	Transportation and communications:							
11	Airways	38	—	38	—	—	—	—
12	Highways, roads and bridges	35,088	8,581	17,345	—	—	7,641	1,521
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	589	—	—	—	—	—	589
15	Waterways	585	272	313	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	36,300	8,853	17,696	—	—	7,641	2,110
	Health and social welfare:							
	Health:							
18	General health	790	479	151	160	—	—	—
19	Public health	6,001	3,586	1,752	395	—	265	3
20	Medical, dental and allied services	25,908	1,452	24,366	45	—	2	43
21	Hospital care	64,148	9,061	4,288	10,262	—	3	40,534
22	Totals, health	96,847	14,578	30,557	10,862	—	270	40,580
	Social welfare:							
23	Aid to aged persons	10,008	1,540	680	7,788	—	—	—
24	Aid to blind persons	562	—	—	562	—	—	—
25	Aid to unemployed and unemploy- ables	11,884	—	—	5,591	—	6,293	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	1,728	152	383	1,096	—	1	96
28	Labour	322	237	85	—	—	—	—
29	Other social welfare	2,999	2,083	701	192	—	2	21
30	Totals, social welfare	27,503	4,012	1,849	15,229	—	6,296	117
31	Totals, health and social welfare	124,350	18,590	32,406	26,091	—	6,566	40,697
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	490	201	161	128	—	—	—
33	Parks, beaches and other recreational areas	2,469	401	1,651	131	—	16	270
34	Physical culture	—	—	—	—	—	—	—
35	Other	797	103	236	458	—	—	—
36	Totals, recreational and cultural services	3,756	705	2,048	717	—	16	270

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 — Continued
SASKATCHEWAN — Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			Salaries and wages (a)	Other (b)				
			(a)	(b)	(c)	(d)	(e)	(f)
			thousands of dollars					
	Education:							
37	Schools operated by local authorities...	43,744	1,214	738	16	—	41,776	—
38	Universities, colleges and other schools	14,917	1,878	1,122	11,917	—	—	—
39	Education of the handicapped	1,498	133	293	72	—	—	—
40	Superannuation and pensions	1,444	38	133	—	—	—	1,273
41	Other	1,311	530	178	600	—	3	—
42	Totals, education	61,914	3,793	2,464	12,605	—	41,779	1,273
	Natural resources and primary industries:							
43	Fish and game	440	235	175	26	—	—	4
44	Forests	1,880	287	1,582	4	—	—	7
45	Lands: Settlement and agriculture	11,244	2,897	3,455	708	122	2,156	1,906
46	Minerals and mines	1,903	1,097	798	7	—	—	1
47	Water resources	2,077	193	745	80	—	1,059	—
48	Other	2,135	1,786	339	8	—	—	2
49	Totals, natural resources and pri- mary industries	19,679	6,495	7,094	833	122	3,215	1,920
50	Trade and industrial development	1,901	504	1,320	33	—	—	44
51	Local government planning and develop- ment	1,821	932	487	30	—	357	15
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	179	—	179	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	272	—	272	—	—	—	—
54	Interest	27,819	—	—	27,819	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	28,270	—	451	27,819	—	—	—
58	Unconditional grants to local govern- ments	135	—	—	—	—	135	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	107	44	49	—	—	—	14
61	Housing	12	—	—	—	12	—	—
62	Winter works projects in municipalities	2,348	—	—	—	—	2,348	—
63	Other	159	181 ¹	-181 ¹	159	—	—	—
64	Totals, other expenditure	2,626	225	-132	159	12	2,348	14
65	Sub-totals	300,373	48,609	74,654	68,482	134	62,062	46,432
	Non-expense and surplus payments:							
66	Advances charged to current account...	1	—	—	—	—	—	1
67	Refunds of previous years' revenue	58	—	—	—	—	—	58
68	Other	153	—	—	150	—	—	3
69	Totals, non-expense and surplus payments	212	—	—	150	—	—	62
70	Totals, gross general expenditure exclusive of debt retirement	300,585	48,609	74,654	68,632	134	62,062	46,494

¹ Adjustment to agree with salaries and wages payments as submitted by provincial employment and payrolls unit.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 — Continued
ALBERTA**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
thousands of dollars								
	General government:							
1	Executive and administrative	6,963	8,371	1,251	31	—	—	-2,690 ¹
2	Legislative	519	44	475	—	—	—	—
3	Research, planning and statistics	112	95	17	—	—	—	—
4	Totals, general government.....	7,594	8,510	1,743	31	—	—	-2,690
	Protection of persons and property:							
5	Law enforcement	3,323	2,285	1,020	18	—	—	—
	Corrections:							
6	Juvenile delinquents	3,761	317	3,319	125	—	—	—
7	Other offenders	3,640	2,013	1,626	1	—	—	—
8	Police protection	2,105	29	2,005	—	—	71	—
9	Other	6,175	4,919	1,187	69	—	—	—
10	Totals, protection of persons and property	19,004	9,563	9,157	213	—	71	—
	Transportation and communications:							
11	Airways	—	—	—	—	—	—	—
12	Highways, roads and bridges	61,230	13,077	40,639	2	—	6,053	1,459
13	Railways	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—	—
15	Waterways	243	158	82	—	—	—	3
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	61,473	13,235	40,721	2	—	6,053	1,462
	Health and social welfare:							
	Health:							
18	General health	1,448	385	352	711	—	—	—
19	Public health	4,200	973	567	913	—	1,747	—
20	Medical, dental and allied services	5,150	—	5,135	15	—	—	—
21	Hospital care	90,511	11,459	8,906	62,331	—	—	7,815
22	Totals, health	101,309	12,817	14,960	63,970	—	1,747	7,815
	Social welfare:							
23	Aid to aged persons	7,502	6	1,670	5,826	—	—	—
24	Aid to blind persons	472	—	—	472	—	—	—
25	Aid to unemployed and unemploy- ables	27,318	454	1,478	22,678	—	2,708	—
26	Mothers' allowances	741	—	—	741	—	—	—
27	Child welfare	3,412	232	689	2,491	—	—	—
28	Labour	479	382	97	—	—	—	—
29	Other social welfare	2,837	1,876	697	264	—	—	—
30	Totals, social welfare	42,761	2,950	4,631	32,472	—	2,708	—
31	Totals, health and social welfare	144,070	15,767	19,591	96,442	—	4,455	7,815
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries	511	95	380	36	—	—	—
33	Parks, beaches and other recreational areas	1,412	504	529	276	—	96	7
34	Physical culture	3	—	—	3	—	—	—
35	Other	1,383	218	827	338	—	—	—
36	Totals, recreational and cultural services	3,309	817	1,736	653	—	96	7

¹ Includes pension contributions by government employees in excess of pension outpayments, —2,902, and purchase of land, 212.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for fiscal Year Ended March 31, 1965 — Continued
ALBERTA — Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities ..	77,776	1,344	786	985	—	74,311	350
38	Universities, colleges and other schools	37,454	5,033	4,442	27,979	—	—	—
39	Education of the handicapped	844	594	248	2	—	—	—
40	Superannuation and pensions	1	—	1	—	—	—	—
41	Other	1,099	290	800	9	—	—	—
42	Totals, education	117,174	7,261	6,277	28,975	—	74,311	350
	Natural resources and primary industries:							
43	Fish and game	1,017	639	369	9	—	—	—
44	Forests	8,504	3,621	4,868	8	—	—	7
45	Lands: Settlement and agriculture	9,558	3,399	4,967	519	328	275	70
46	Minerals and mines	3,726	3,527	184	11	—	—	4
47	Water resources	2,113	474	1,625	—	14	—	—
48	Other	655	438	206	11	—	—	—
49	Totals, natural resources and pri- mary industries	25,573	12,098	12,219	558	342	275	81
50	Trade and industrial development	2,310	297	1,986	27	—	—	—
51	Local government planning and develop- ment	1,763	1,683	- 205 ²	4	—	281	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	141	—	141	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—
54	Interest	414	—	—	414	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	555	—	141	414	—	—	—
58	Unconditional grants to local govern- ments	18,294	—	—	—	—	18,294	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	672	402	91	—	—	179	—
61	Housing	—	—	—	—	—	—	—
62	Winter works projects in municipalities	2,449	—	—	—	—	2,449	—
63	Other	24	—	17	7	—	—	—
64	Totals, other expenditure	3,145	402	108	7	—	2,628	—
65	Sub-totals	404,264	69,633	93,474	127,326	342	106,464	7,025
	Non-expense and surplus payments:							
66	Advances charged to current account...	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	522	—	—	—	—	—	522
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	522	—	—	—	—	—	522
70	Totals, gross general expenditure exclusive of debt retirement	404,786	69,633	93,474	127,326	342	106,464	7,547

² Includes reimbursement of administrative charges to improvement districts and special areas, 531.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 — Continued
BRITISH COLUMBIA**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
	General government:						
1	Executive and administrative	23, 079	16, 453	16	—	—	6, 610
2	Legislative	950	894	7	—	—	49
3	Research, planning and statistics	173	173	—	—	—	—
4	Totals, general government	24, 202	17, 520	23	—	—	6, 659
	Protection of persons and property:						
5	Law enforcement	2, 939	2, 939	—	—	—	—
	Corrections:						
6	Juvenile delinquents	1, 661	1, 659	2	—	—	—
7	Other offenders	7, 381	7, 228	153	—	—	—
8	Police protection	2, 524	2, 524	—	—	—	—
9	Other	4, 540	4, 532	8	—	—	—
10	Totals, protection of persons and property	19, 045	18, 882	163	—	—	—
	Transportation and communications:						
11	Airways	—	—	—	—	—	—
12	Highways, roads and bridges	80, 928	77, 769	27	—	450	2, 682
13	Railways	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—
15	Waterways	2, 879	2, 879	—	—	—	—
16	Other	—	—	—	—	—	—
17	Totals, transportation and com- munications	83, 807	80, 648	27	—	450	2, 682
	Health and social welfare:						
	Health:						
18	General health	1, 861	1, 692	169	—	—	—
19	Public health	8, 442	6, 866	1, 236	—	340	—
20	Medical, dental and allied services	5, 542	5, 473	69	—	—	—
21	Hospital care	94, 136	20, 104	74, 032	—	—	—
22	Totals, health	109, 981	34, 135	75, 506	—	340	—
	Social welfare:						
23	Aid to aged persons	17, 975	4, 047	13, 863	—	65	—
24	Aid to blind persons	692	—	692	—	—	—
25	Aid to unemployed and unemploy- ables	28, 626	—	8, 690	—	19, 936	—
26	Mothers' allowances	—	—	—	—	—	—
27	Child welfare	5, 140	193	4, 947	—	—	—
28	Labour	563	560	3	—	—	—
29	Other social welfare	2, 663	2, 638	25	—	—	—
30	Totals, social welfare	55, 659	7, 438	28, 220	—	20, 001	—
31	Totals, health and social welfare	165, 640	41, 573	103, 726	—	20, 341	—
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	752	508	244	—	—	—
33	Parks, beaches and other recreational areas	2, 165	2, 147	18	—	—	—
34	Physical culture	255	73	182	—	—	—
35	Other	396	4	392	—	—	—
36	Totals, recreational and cultural services	3, 568	2, 732	836	—	—	—

¹ Data for salaries and wages not available as a separate item.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 — Continued
BRITISH COLUMBIA — Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
			(a + b)	(c)	(d)	(e)	(f)
			thousands of dollars				
	Education:						
37	Schools operated by local authorities..	84,254	9,065	790	—	74,399	—
38	Universities, colleges and other schools	25,996	3,616	22,380	—	—	—
39	Education of the handicapped	1,402	1,396	6	—	—	—
40	Superannuation and pensions	4,111	—	—	—	—	4,111
41	Other	1,291	621	670	—	—	—
42	Totals, education.....	117,054	14,698	23,846	—	74,399	4,111
	Natural resources and primary industries:						
43	Fish and game	1,640	1,633	7	—	—	—
44	Forests	18,276	18,258	18	—	—	—
45	Lands: Settlement and agriculture	5,943	5,538	254	134	14	3
46	Mineral and mines	1,738	1,444	21	—	—	273
47	Water resources	1,195	1,195	—	—	—	—
48	Other	200	187	13	—	—	—
49	Totals, natural resources and pri- mary industries.....	28,992	28,255	313	134	14	276
50	Trade and industrial development	1,597	1,178	413	—	—	6
51	Local government planning and develop- ment	360	307	32	—	21	—
	Debt charges:						
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	—	—	—	—	—	—
54	Interest	350	—	56	—	—	294
55	Loss on foreign exchange	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	350	—	56	—	—	294
58	Unconditional grants to local govern- ments	13,483	—	—	—	13,483	—
59	Payments to government enterprises.....	1,118	—	—	—	—	1,118²
	Other expenditure:						
60	Civil defence	834	199	—	—	635	—
61	Housing	177	—	—	—	—	177
62	Winter works projects in municipalities	6,204	—	—	—	6,204	—
63	Other	27,973	273	826	26,746	—	128
64	Totals, other expenditure	35,188	472	826	26,746	6,839	305
65	Sub-totals	494,404	206,265	130,261	26,880	115,547	15,451
	Non-expense and surplus payments:						
66	Advances charged to current account...	- 181 ³	4	—	—	—	- 185 ⁴
67	Refunds of previous years' revenue	—	—	—	—	—	—
68	Other	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	- 181	4	—	—	—	- 185
70	Totals, gross general expenditure exclusive of debt retirement.....	494,223	206,269	130,261	26,880	115,547	15,266

² Offset against revenue in the economic analysis.

³ Includes net recovery of advances to improvement districts under the Water Act, — 161.

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 — Continued
YUKON**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)					(c)	(d)
			thousands of dollars					
	General government:							
1	Executive and administrative	540	229	311	—	—	—	—
2	Legislative	50	28	22	—	—	—	—
3	Research, planning and statistics	9	—	—	—	—	—	9
4	Totals, general government	599	257	333	—	—	—	9
	Protection of persons and property:							
5	Law enforcement	542	—	538	4	—	—	—
	Corrections:							
6	Juvenile delinquents	—	—	—	—	—	—	—
7	Other offenders	7	—	7	—	—	—	—
8	Police protection	—	—	—	—	—	—	—
9	Other	16	—	16	—	—	—	—
10	Totals, protection of persons and property	565	—	561	4	—	—	—
	Transportation and communications:							
11	Airways	3	—	3	—	—	—	—
12	Highways, roads and bridges	645	699	- 95	—	—	41	—
13	Railways.....	—	—	—	—	—	—	—
14	Telephone, telegraph and wireless.....	—	—	—	—	—	—	—
15	Waterways	34	—	34	—	—	—	—
16	Other	—	—	—	—	—	—	—
17	Totals, transportation and com- munications	682	699	- 58	—	—	41	—
	Health and social welfare:							
	Health:							
18	General health	3	—	3	—	—	—	—
19	Public health	258	21	237	—	—	—	—
20	Medical, dental and allied services	—	—	—	—	—	—	—
21	Hospital care	819	139	20	660	—	—	—
22	Totals, health	1,080	160	260	660	—	—	—
	Social welfare:							
23	Aid to aged persons	15	—	-13	28	—	—	—
24	Aid to blind persons	4	—	—	4	—	—	—
25	Aid to unemployed and unemploy- ables.....	122	—	20	102	—	—	—
26	Mothers' allowances	—	—	—	—	—	—	—
27	Child welfare	108	—	5	103	—	—	—
28	Labour	—	—	—	—	—	—	—
29	Other social welfare	100	88	12	—	—	—	—
30	Totals, social welfare	349	88	24	237	—	—	—
31	Totals, health and social welfare	1,429	248	284	897	—	—	—
	Recreational and cultural services:							
32	Archives, art galleries, museums and libraries.....	46	—	46	—	—	—	—
33	Parks, beaches and other recreational areas	42	20	22	—	—	—	—
34	Physical culture	26	—	26	—	—	—	—
35	Other	4	—	4	—	—	—	—
36	Totals, recreational and cultural services	118	20	98	—	—	—	—

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Continued
YUKON - Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis					
			Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
			Salaries and wages (a)	Other (b)				
			thousands of dollars					
	Education:							
37	Schools operated by local authorities...	1,793	1,251	542	—	—	—	—
38	Universities, colleges and other schools	3	—	—	3	—	—	—
39	Education of the handicapped	2	—	2	—	—	—	—
40	Superannuation and pensions	—	—	—	—	—	—	—
41	Other	—	—	—	—	—	—	—
42	Totals, education	1,798	1,251	544	3	—	—	—
	Natural resources and primary industries:							
43	Fish and game	31	17	14	—	—	—	—
44	Forests	14	—	14	—	—	—	—
45	Lands: Settlement and agriculture	17	—	17	—	—	—	—
46	Minerals and mines	—	—	—	—	—	—	—
47	Water resources	68	—	68	—	—	—	—
48	Other	—	—	—	—	—	—	—
49	Totals, natural resources and pri- mary industries	130	17	113	—	—	—	—
50	Trade and industrial development.....	59	24	23	12	—	—	—
51	Local government planning and develop- ment	84	27	57	—	—	—	—
	Debt charges:							
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—	—
53	Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—
54	Interest	272	—	—	267	—	—	5
55	Loss on foreign exchange	—	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	272	—	—	267	—	—	5
58	Unconditional grants to local govern- ments.....	172	—	—	—	—	172	—
59	Payments to government enterprises	—	—	—	—	—	—	—
	Other expenditure:							
60	Civil defence	—	—	—	—	—	—	—
61	Housing	28	—	28	—	—	—	—
62	Winter works projects in municipalities	—	—	—	—	—	—	—
63	Other	1	—	1	—	—	—	—
64	Totals, other expenditure	29	—	29	—	—	—	—
65	Sub-totals	5,937	2,543	1,984	1,183	—	213	14
	Non-expense and surplus payments:							
66	Advances charged to current account....	—	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—	—
68	Other	—	—	—	—	—	—	—
69	Totals, non-expense and surplus payments.....	—	—	—	—	—	—	—
70	Totals, gross general expenditure exclusive of debt retirement	5,937	2,543	1,984	1,183	—	213	14

**TABLE 10. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 — Continued
NORTHWEST TERRITORIES**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹ (a + b)	Transfer payments (including interest) (c)	Subsidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			thousands of dollars				
	General Government:						
1	Executive and administrative	67	43	23	—	1	—
2	Legislative	46	46	—	—	—	—
3	Research, planning and statistics	12	12	—	—	—	—
4	Totals, general government	125	101	23	—	1	—
	Protection of persons and property:						
5	Law enforcement	191	191	—	—	—	—
	Corrections:						
6	Juvenile delinquents	—	—	—	—	—	—
7	Other offenders	98	82	16	—	—	—
8	Police protection	426	426	—	—	—	—
9	Other	41	41	—	—	—	—
10	Totals, protection of persons and property	756	740	16	—	—	—
	Transportation and communications:						
11	Airways	—	—	—	—	—	—
12	Highways, roads and bridges	212	174	10	—	28	—
13	Railways	—	—	—	—	—	—
14	Telephone, telegraph and wireless	—	—	—	—	—	—
15	Waterways	—	—	—	—	—	—
16	Other	—	—	—	—	—	—
17	Totals, transportation and com- munications	212	174	10	—	28	—
	Health and social welfare:						
	Health:						
18	General health	46	—	46	—	—	—
19	Public health	627	496	131	—	—	—
20	Medical, dental and allied services	1	—	1	—	—	—
21	Hospital care	1,496	—	1,496	—	—	—
22	Totals, health	2,170	496	1,674	—	—	—
	Social welfare:						
23	Aid to aged persons	145	—	145	—	—	—
24	Aid to blind persons	44	—	44	—	—	—
25	Aid to unemployed and unemploy- ables	243	—	228	—	15	—
26	Mothers' allowances	—	—	—	—	—	—
27	Child welfare	45	—	45	—	—	—
28	Labour	—	—	—	—	—	—
29	Other social welfare	7	—	7	—	—	—
30	Totals, social welfare	484	—	469	—	15	—
31	Totals, health and social welfare	2,654	496	2,143	—	15	—
	Recreational and cultural services:						
32	Archives, art galleries, museums and libraries	2	—	2	—	—	—
33	Parks, beaches and other recreational areas	25	25	—	—	—	—
34	Physical culture	38	38	—	—	—	—
35	Other	49	—	49	—	—	—
36	Totals, recreational and cultural services	114	63	51	—	—	—

¹ Data for salaries and wages not available as a separate item.

**TABLE 10 Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1965 - Concluded
NORTHWEST TERRITORIES - Concluded**

No.	Functional analysis	Total as per Table 2	Economic analysis				
			Goods and services ¹ (a+ b)	Transfer payments (including interest) (c)	Sub- sidies to business (d)	Trans- fers to other levels of govern- ment (e)	Other items (f)
			thousands of dollars				
	Education:						
37	Schools operated by local authorities	1,823	554	—	—	1,249	20
38	Universities, colleges and other schools	17	—	17	—	—	—
39	Education of the handicapped	14	9	5	—	—	—
40	Superannuation and pensions	—	—	—	—	—	—
41	Other	19	16	3	—	—	—
42	Totals, education	1,873	579	25	—	1,249	20
	Natural resources and primary industries:						
43	Fish and game	105	101	—	4	—	—
44	Forests	—	—	—	—	—	—
45	Lands: Settlement and agriculture	—	—	—	—	—	—
46	Minerals and mines	—	—	—	—	—	—
47	Water resources	—	—	—	—	—	—
48	Other	—	—	—	—	—	—
49	Totals, natural resources and pri- mary industries	105	101	—	4	—	—
50	Trade and industrial development	27	27	—	—	—	—
51	Local government planning and develop- ment	21	18	—	—	3	—
	Debt charges:						
52	Commission on bond or debenture sales and other management charges	—	—	—	—	—	—
53	Discount (or amount amortized) on pro- vincial bond sales	—	—	—	—	—	—
54	Interest	—	—	—	—	—	—
55	Loss on foreign exchange	—	—	—	—	—	—
56	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
57	Totals, debt charges exclusive of debt retirement	—	—	—	—	—	—
58	Unconditional grants to local govern- ments	135	—	—	—	135	—
59	Payments to government enterprises	—	—	—	—	—	—
	Other expenditure:						
60	Civil defence	—	—	—	—	—	—
61	Housing	330	186	45	—	70	29
62	Winter works projects in municipalities	45	—	—	—	45	—
63	Other	—	—	—	—	—	—
64	Totals, other expenditure	375	186	45	—	115	29
65	Sub-totals	6,397	2,485	2,313	4	1,546	49
	Non-expense and surplus payments:						
66	Advances charged to current account....	—	—	—	—	—	—
67	Refunds of previous years' revenue	—	—	—	—	—	—
68	Other	—	—	—	—	—	—
69	Totals, non-expense and surplus payments	—	—	—	—	—	—
70	Totals, gross general expenditure exclusive of debt retirement	6,397	2,485	2,313	4	1,546	49

¹ Data for salaries and wages not available as a separate item.

TABLE 11 Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1965

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations	0.5	0.5	0.8	0.8	2.7	1.1	0.9	0.4	0.7	0.8	—	—	1.4
Income:													
Corporations	6.0	1.2	4.5	4.6	10.5	16.0	9.5	5.1	6.1	8.6	—	—	10.8
Individuals	4.4	4.2	7.7	5.7	13.7	14.4	14.9	8.7	7.2	10.3	—	—	12.1
Sales:													
Motor fuel and fuel oil	10.5	15.7	17.1	16.7	13.5	17.3	19.8	13.6	10.7	11.6	11.5	15.5	13.9
General	19.6	14.2	15.2	11.3	23.3	14.7	22.4	21.1	—	27.8	—	—	17.2
All other sales taxes	1.3	4.6	0.7	2.3	4.3	1.1	29.4	0.1	0.3	0.4	2.1	—	2.4
Succession duties	—	—	—	—	2.8	3.6	—	—	—	1.7	—	—	2.2
Hospital insurance premiums	—	—	—	—	—	8.4	8.0	5.8	—	—	—	—	3.3
All other taxes	0.4	—	0.1	0.4	0.2	0.9	0.6	0.1	—	1.8	7.1	0.3	0.6
Totals, taxes	42.7	38.0	46.1	41.8	71.0	77.5	57.7	54.9	25.0	63.0	20.7	15.8	64.1
Government of Canada:													
Statutory subsidies	1.8	3.1	1.6	1.6	0.3	0.3	1.3	0.9	0.8	0.4	—	—	0.6
Federal-Provincial Fiscal — Arrangements Act	39.6	42.8	31.1	32.8	9.1	1.1	15.7	10.9	2.4	—	48.9 ¹	54.4 ¹	7.5
Share of income tax on power utilities	0.2	0.3	0.6	—	0.3	0.1	—	—	0.8	—	—	—	0.2
Compensation due to with- drawal from joint program- mes	—	—	—	—	1.7	—	—	—	—	—	—	—	0.5
Crown Corporations (Provin- cial taxes and fees)	0.4	—	0.2	—	0.2	0.1	—	—	—	0.1	—	—	0.1
Totals, Government of Ca- nada	42.0	46.2	33.5	34.4	11.6	1.6	17.0	11.8	4.0	0.5	48.9	54.4	8.9
Privileges, licences and per- mits:													
Liquor control and regula- tion	4.4	0.2	0.2	0.3	1.7	2.2	1.9	—	0.4	0.1	0.2	1.5	1.4
Motor vehicles	3.4	4.3	5.4	5.5	4.3	6.6	6.3	4.1	4.1	5.3	4.9	2.6	5.3
Natural resources	1.4	0.1	1.2	3.9	3.2	3.2	3.7	15.5	55.6	20.5	0.8	1.0	10.5
Other	1.2	0.7	0.6	1.0	1.2	0.8	1.3	0.7	0.7	0.8	2.5	1.0	0.9
Totals, privileges, licen- ces and permits	10.4	5.3	7.4	10.7	10.4	12.8	13.2	20.3	60.8	26.7	8.4	6.1	18.1
Liquor profits	3.6	7.9	10.6	10.4	3.2	6.2	9.5	7.1	7.0	7.6	18.7	21.7	6.0
All other revenue	1.3	2.6	2.4	2.7	3.8	1.9	2.6	5.9	3.2	2.2	3.3	2.0	2.9
Totals, net general reve- nue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Federal tax abstention grant.

TABLE 12. Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1965

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government.....	4.7	6.2	4.3	4.7	4.0	3.9	3.6	4.2	2.4	5.9	12.2	2.7	4.1
Protection of persons and pro- perty	3.4	2.3	3.0	2.7	3.9	4.7	4.0	4.4	5.9	4.6	11.5	16.1	4.3
Transportation and communica- tions	22.4	30.0	22.8	24.9	17.1	21.8	18.9	15.8	19.6	19.7	13.9	4.5	19.6
Health	23.2	12.5	19.3	19.6	17.6	20.1	21.5	31.1	16.8	16.5	11.8	22.7	19.3
Social welfare	10.4	7.8	7.1	6.9	10.8	5.1	7.6	8.3	9.5	7.8	3.9	5.6	8.1
Education	22.1	21.0	26.2	18.1	27.9	31.1	22.8	26.3	35.1	26.8	31.7	38.5	28.5
Natural resources and primary industries	3.4	4.2	3.8	5.3	5.8	3.6	14.0	7.3	7.8	6.5	2.7	2.2	5.6
Debt charges (exclusive of debt retirement) ¹	6.8	9.7	9.6	9.6	3.5	4.6	3.2	- 1.2	- 5.5	- 0.2	4.0	—	3.1
Contributions to other govern- ments	1.6	—	1.0	6.4	5.8	2.5	1.6	0.1	5.9	3.4	3.5	2.9	3.8
All other expenditure	2.0	6.3	2.9	1.8	3.6	2.6	2.8	3.7	2.5	9.0	4.8	4.8	3.6
Net general expenditure (ex- clusive of debt retire- ment)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

**TABLE 13. Historical Summary of Net General Revenue
Fiscal Years Ended Nearest to December 31**

Province	1954	1960	1961	1962	1963	1964
millions of dollars						
Newfoundland	33	64	69	76	81	94
Prince Edward Island	8	16	18	19	19	21
Nova Scotia	51	92	102	114	114	129
New Brunswick	51	87	84	90	95	110
Quebec	339	641	758	865	948	1,240
Ontario	399	833	927	1,095	1,182	1,358
Manitoba	57	104	118	131	136	163
Saskatchewan	100	149	157	201	217	236
Alberta	175	246	273	294	320	383
British Columbia	200	320	347	364	399	464
Yukon Territory	1	2	2	3	4	5
Northwest Territories	1	2	2	4	4	5
Totals	1,415	2,556	2,857	3,256	3,519	4,208

**TABLE 14. Historical Summary of Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31**

Province	1954	1960	1961	1962	1963	1964
millions of dollars						
Newfoundland	39	75	83	101	105	126
Prince Edward Island	9	15	19	23	23	24
Nova Scotia	53	112	107	113	125	132
New Brunswick	51	95	95	101	112	117
Quebec	350	749	848	952	1,097	1,437
Ontario	421	937	1,037	1,172	1,240	1,381
Manitoba	48	137	137	146	162	185
Saskatchewan	96	150	159	179	209	227
Alberta	138	266	279	282	276	311
British Columbia	179	332	339	357	392	407
Yukon Territory	1	3	3	5	5	5
Northwest Territories	1	2	2	4	4	5
Totals	1,386	2,873	3,108	3,435	3,750	4,357

TABLE 15. Historical Summary of Net General Revenue by Source
Fiscal Years Ended Nearest December 31

Source	1954	1960	1961	1962	1963	1964
millions of dollars						
Taxes:						
Corporations:						
Tax on premium income of insurance companies	—	31	33	33	36	38
Other	16	21	22	23	25	21
Income:						
Corporations	49	269	268	395	412	455
Individuals	25	61	85	360	389	508
Sales:						
Motor fuel and fuel oil	240	403	450	484	539	616
General	129	212	355	516	562	726
All other sales taxes	43	57	61	65	70	78
Succession duties	41	60	66	72	86	92
Hospital insurance premiums	8	116	122	119	124	141
All other taxes	16	17	20	20	22	25
Totals, taxes	567	1,247	1,482	2,087	2,265	2,700
Government of Canada:						
Statutory subsidies ¹	24	54	57	66	67	66
Federal-Provincial tax-sharing arrangements	328	481	479	24	—	—
Federal-Provincial Fiscal Arrangements Act, 1962	—	—	—	179	182	273
Share of income tax on power utilities	—	4	6	10	10	10
Compensation due to withdrawal from joint programmes	—	—	—	—	—	21
Crown Corporations (Provincial taxes and fees)	—	—	—	—	—	4
Totals, Government of Canada	352	539	542	279	259	374
Privileges, licences, and permits:						
Liquor control and regulation	31	47	51	53	55	60
Motor vehicles	94	172	182	187	211	222
Natural resources	185	277	296	315	367	440
Other	17	28	32	34	36	39
Totals, privileges, licences and permits	327	524	561	589	669	761
Liquor profits	128	186	197	217	233	251
All other revenue	41	60	75	84	93	122
Totals, net general revenue	1,415	2,556	2,857	3,256	3,519	4,208

¹ Includes Atlantic Provinces Adjustment Grants and Additional Subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

TABLE 16. Historical Summary of Net General Expenditure by Function
Fiscal Years Ended Nearest December 31

Function	1954	1960	1961	1962	1963	1964
millions of dollars						
General government	56	125	135	142	154	178
Protection of persons and property	78	136	141	158	172	189
Transportation and communications	371	713	659	711	790	855
Health	235	509	600	655	692	841
Social welfare	124	258	275	292	310	353
Education	275	700	841	988	1,089	1,243
Natural resources and primary industries	107	201	202	192	208	243
Debt charges (exclusive of debt retirement)	57	67	84	102	123	135
Contributions to municipalities	37	70	71	78	79	164
All other expenditure	46	94	100	117	133	156
Net general expenditure (exclusive of debt retirement)...	1,386	2,873	3,108	3,435	3,750	4,357

APPENDIX A

CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

The purpose of this appendix is to provide the reader with a better understanding of the types of revenue and expenditure which appear in the various

"source" and "function" categories. It does not purport to be an exhaustive listing of items; rather it is intended to be illustrative.

REVENUE

Taxes

Taxes are set out in detail on Table 3 and in the explanatory comments thereto on page 13.

and occupational licence or permit fees, rentals of government real estate or other property and equipment, court and legal fees, law stamps, marriage licences)

Federal - Provincial Fiscal Arrangements

These payments are detailed on Table 3, and in the explanatory comments on page 8.

Sales of Goods and Services

Privileges, Licences and Permits

Liquor Control and Regulation

Individual, corporate and other business licence and permit fees for the purchase, sale or use of alcoholic beverages.

Sales of goods

- (1) Documents, forms and prints
- (2) Fingerlings and fish fry
- (3) Furniture, including clothing and uniforms
- (4) Government publications, including reports and statutes
- (5) Government real estate and other property and equipment
- (6) Livestock and other animal products
- (7) Materials and supplies
- (8) Provincial lands
- (9) Other

Motor Vehicles

- (1) Commercial, truck and public service vehicles' licence or permit fees
- (2) Operators' licence or permit fees, including drivers' licence examination fees
- (3) Passenger vehicles' licence or permit fees

Sales of services

- (1) Airport fees and service charges
- (2) Bridge and ferry tolls
- (3) Dockage and wharfage fees
- (4) Fees and other charges for services rendered by provincial departments or officials
- (5) Board and room provided to employees
- (6) Other—(assaying, analysis, testing and other laboratory fees, certificate and search fees, inspection fees, registration fees, tuition fees)

Natural Resources

- (1) Fish and game—(fish, fur and game royalties, dues or bonuses and fishing, hunting and trapping licence or permit fees)
- (2) Lands and forests—(timber royalties, dues or bonuses and grazing and pasture fees, hay and wood cutting privileges, hay permits, land leases or rentals, logging taxes)
- (3) Minerals—(royalties, dues, bonuses, leases, permit fees or other forms of revenue from the granting of privileges in connection with natural gas, oil, coal and other mining activities, mining taxes)
- (4) Water resources—(beach, sand and water lot leases or rentals, hydraulic leases, log floating rights, storage, licence or permit fees, water power or storage leases, licence or permit fees)
- (5) Other

Fines and Penalties

Liquor Control

Other

- (1) Fish and game
- (2) Forests
- (3) Highways and motor vehicle
- (4) Other

Interest, Discount, Premium, and Exchange

Other

- (1) Corporation and other business licences
- (2) Other—(building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional

Interest (including amounts received from government enterprises and other governments)

- (1) Loans, advances and accounts receivable
- (2) Bank deposits
- (3) Taxes receivable
- (4) Temporary investments
- (5) Other

Discount (or amount amortized) or profit on sale of securities purchased as investments

Premiums (or amount amortized) on provincial bond sales

Profits on Foreign Exchange

Other (includes repayment of expenses incurred by province when issuing securities on behalf of government enterprises)

Contributions from Other Governments

These are set out in detail on Table 7, in items 6 to 79. See explanatory comment to Table 7 on page 16.

Government Enterprises

Amounts included here are listed in a footnote to Table 1. Interest on loans to government enterprises is classified as "interest" revenue. With the exception of liquor profits, **unremitted** profits of government enterprises are not reflected in these

statistics, i.e., only remittances appearing in provincial ordinary revenue are included. For additional statistics on provincial government enterprises see DBS Catalogue No. 61-204. The first edition, which covers the years 1958 to 1961, was published in 1964. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

Other

- (1) Contributions and grants from private sources
- (2) Confiscations, escheates and forfeitures—(bank deposits, election deposits, estates, fishing and hunting equipment)
- (3) Insurance recoveries on fire losses
- (4) Other

Non-revenue and Surplus Receipts

Refunds of Previous Years' Expenditure

Repayment of Advances (if credited to revenue)

Other

EXPENDITURE

General Government

Executive and Administrative

- (1) Accounting, auditing and budgeting
- (2) Assessment, levy and collection of taxes
- (3) Collection and disbursement of funds
- (4) Employees' benefits (allowances, grants or pensions paid direct by province and government contributions to pension or superannuation funds)
- (5) Executive council
- (6) Ministers of the Crown (salaries only)
- (7) Personnel administration (including civil service nurses)
- (8) Prime Minister's Office
- (9) Public buildings (supervision and control, maintenance and operation. Includes expenditures for public buildings serving more than one function, e.g. health and welfare)
- (10) Public debt and sinking fund administration—(salaries and other expenditures relating to administration but exclusive of amounts paid to outside sources relating to bond sales or retirements, see also "debt charges")
- (11) Purchasing and printing
- (12) Provincial Secretary's Office
- (13) Crown Litigation
- (14) Other

Legislative

- (1) Elections (general and special)
- (2) Maintenance of Government House (or Lieutenant-Governor's apartment)

- (3) Legislative Assembly
- (4) Legislative Council
- (5) Legislative Library
- (6) Lieutenant-Governor's office
- (7) Legislative Counsel
- (8) Revision of statutes
- (9) Other

Research, planning and statistics (research, particularly technical, may also be classified under other functional headings)

- (1) Central Statistical Bureau
- (2) General economic research
- (3) Other

Other

Protection of Persons and Property

Law Enforcement (county courts, coroners, etc.)

Corrections (gaols and other institutions):

- Juvenile delinquents
- Other offenders

Police Protection

Other

- (1) Registration:
 - Land titles and registry offices
 - Mining recorders' offices
 - Motor vehicle law—(administration and registration, and highway safety programmes)
 - Professional occupations

- (2) Regulation and inspection:
 - Business and finance
 - Buildings and equipment
 - Rental control
 - Fire Marshal's office
 - Other
- (3) Trusteeship:
 - Management of estates of mentally incompetent
 - Official guardian
 - Public trustee
- (4) Other

Transportation and Communications

Airways

- (1) Administration and supervision
- (2) Construction and maintenance
- (3) Grants and subsidies
- (4) Other

Highways, Roads and Bridges

- (1) Administration and supervision, including resident engineers
- (2) Grants and subsidies
- (3) Construction, maintenance and repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

Railways

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Telephone, Telegraph and Wireless

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Waterways

- (1) Administration and supervision
- (2) Coastwise and inland shipping subsidies
- (3) Docks and wharves construction and maintenance
- (4) Ferries construction, operation and maintenance
- (5) Other

Other

Health and Social Welfare

Health

General:

- Administration
- Planning
- Research and statistics—(including vital statistics)
- Personnel training
- Other

Public Health (mainly preventive services):

- Environmental health
 - Sanitation—(including water supply and sewage disposal control)
 - Milk and food control—(including pharmaceutical regulation and inspection)
- Industrial health
- Communicable disease control
 - Epidemiological control—(including immunization, isolation and quarantine but excluding isolation hospitals, which are included in hospital care)
 - Tuberculosis prevention—(including diagnostic clinics where these can be segregated from hospital costs)
- V.D. control
- Other
 - Mental health—(excluding hospital care)
 - Cancer—(excluding medical and hospital care)
 - Maternal and child health
 - Public health nursing
 - Health education
 - Dental health
 - Laboratory services
 - Local health services
 - Other

Medical, Dental and Allied Services:

- Administration
- Physicians' services, such as those provided to persons receiving various welfare pensions
- Nursing services
- Dental care
- Pharmaceuticals
- Other

Hospital Care (including hospital insurance schemes):

- Administration—(including licensing and supervision)
- Planning
- General and special hospitals:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
- Grants:
 - Construction and equipment
 - Maintenance and operation
 - Nurses' training
- Mental hospitals and hospital schools:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
- Grants:
 - Construction and equipment
 - Maintenance and operation
- Tuberculosis hospitals:
 - Administration, construction and operation of provincial hospitals
 - Payments for services
- Grants:
 - Construction and equipment
 - Maintenance and operation
- Other

Social Welfare

Aid to Aged Persons:

- Old age pensions:
 - Administration and supervision
 - Pensions
- Homes for the aged:
 - Administration and supervision
 - Construction and operation of provincial homes for the aged
 - Grants for construction and operation of other homes for the aged

Aid to Blind Persons:

- Blind pensions:
 - Administration and supervision
 - Pensions
- Other:
 - Grants — (such as the Canadian National Institute for the Blind)

Aid to Unemployed Employables and Unemployables:

- Administration and supervision
- Assistance payments directly to persons and to other governments (includes disabled persons pensions)
- Institutional relief (provided in provincial and other institutions)

Mothers' Allowances:

- Administration and supervision
- Allowances

Child Welfare:

- General:
 - Administration
 - Research, statistics and planning
- Child care and protection:
 - Children's aid societies:
 - Administration and supervision
 - Maintenance of wards
 - Other
 - Orphanages:
 - Administration
 - Maintenance and other payments
 - Day nurseries:
 - Administration
 - Maintenance payments

Labour — (excluding farm labour which is classified under Natural Resources and Primary Industries)

- General:
 - Administration
 - Research and planning
 - Statistics
 - Other
- Maintenance of labour standards:
 - Wages and hours of work
 - Inspection of working conditions

- Control of collective bargaining:
 - Conciliation
 - Arbitration
- Employment services

Other Social Welfare:

- General administration and supervision
- Research and planning
- Statistics
- Generalized family service:
 - Administration and supervision
 - Field service
- Widows' pensions
- Other

Recreational and Cultural Services

Archives, Art Galleries, Museums and Libraries

Parks, Beaches, Play Grounds, Zoos and Other Recreational Areas

Physical Culture

- Other (including concert halls — construction and operation, or grants therefor)

Education

Schools Operated by Local Authorities (including vocational schools operated by local authorities):

- Administration
- Maintenance of standards:
 - Inspection
 - Attendance
 - Examinations
- Assistance to local schools:
 - Grants for construction
 - Grants for operation

Universities, Colleges and Other Schools:

- Administration and supervision
- Provincial universities, colleges and schools:
 - Normal schools
 - Agricultural schools
 - Universities
 - Vocational schools (see also schools operated by local authorities)
 - Other
- Other universities, colleges and schools

Education of the Handicapped:

- Schools for the blind
- Schools for the deaf and dumb

Superannuation and Pensions:

- Administration
- Teachers' pensions
- Inspectors' pensions
- Contributions to teachers' pension funds

Other:

General:

- Administration
- Curricula
- Research and planning
- Statistics
- Correspondence courses

Other—(such as adult education, scholarships, bursaries and prizes)

Natural Resources and Primary Industries

Fish and Game

- (1) Administration and supervision
- (2) Control and regulation (enforcement and inspection services)
- (3) Co-operation and marketing
- (4) Promotion and development—(fishing—fish hatcheries and ponds, purchase and distribution of fish, hunting, and trapping of fur, rehabilitation, game bounties, purchase and distribution of game)
- (5) Research and investigation—(animal pathology, biological and fish culture, economic and other research, statistics and publications)
- (6) Other

Forests

- (1) Administration and supervision
- (2) Control and regulation—(enforcement and inspection services, forest ranging, measurements and surveying)
- (3) Extension services—(grants to clubs and municipalities, short courses in forestry)
- (4) Promotion and development—(fire fighting and ranging, reforestation, forest access roads)
- (5) Research and investigation—(economic and other research, forest stations, statistics and publications)
- (6) Co-operation and markets
- (7) Other

Lands: Settlement and Agriculture

- (1) Administration and supervision
- (2) Control and regulation—(farm products control)
- (3) Co-operation and marketing
- (4) Drainage and irrigation
- (5) Extension services—(administration and office expenses, agricultural and horticultural societies, district agriculturists, exhibitions and fairs, short courses in agriculture, study groups and women's institutes, grants to clubs and municipalities)
- (6) Land settlement and rehabilitation
- (7) Land surveys
- (8) Production bonuses or subsidies—(cheese, feed and seed grains, hogs)
- (9) Promotion and Development—(apiaries, dairy-ing, field crops, fruit growing, horticulture, livestock, poultry, fur farms)

- (10) Research, investigation and demonstration—(animal pathology, drought control, economic and other research, farms and experimental stations, statistics and publications, veterinary services)
- (11) Soil surveys and conservation
- (12) Other—(such as farm labour)

Minerals and Mines

- (1) Administration and supervision
- (2) Control and regulation—(assessment and assaying, inspection and testing of mines, gas and oil wells)
- (3) Extension services—(short courses in mining and metallurgy)
- (4) Production bonuses or subsidies—(coal, iron ore, natural gas, oil or petroleum)
- (5) Promotion and development—(coal and other mining, natural gas, oil and petroleum; quarrying, mining access roads)
- (6) Research and investigation—(geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

Water Resources

- (1) Administration and supervision
- (2) Control and regulation—(dams, hydraulic services, water storages)
- (3) Promotion and development—(engineering and surveys)
- (4) Research and investigation—(geodetic and hydraulic surveys)
- (5) Other

Other—(such as general planning of natural resource programmes and overall conservation schemes)

Trade and Industrial Development

- (1) Administration and supervision
- (2) Grants or subsidies
- (3) Tourist promotion and publicity
- (4) Other

Local Government Planning and Development

- (1) Administration and supervision
- (2) Assessment
- (3) Planning, including grants to associations or municipalities
- (4) Other

Debt Charges and Other Financial Expenses

Commissions on Bond or Debenture Sales and Other Management Charges

Discount (or amount amortized) on Provincial Bond Sales

Bonded Debt Retirement¹

- (1) Serial debentures—principal instalments
- (2) Sinking fund debentures—sinking fund contributions

Interest

- (1) Bank overdrafts and temporary loans
- (2) Guaranteed debt assumed
- (3) Bonded debt
- (4) Savings certificates and deposits
- (5) Treasury bills
- (6) Other borrowings—(superannuation and pension funds, trust funds)

Loss on Foreign Exchange

Premium (or amount amortized) or Loss on Sale of Securities Purchased as Investments

Other

Unconditional Grants to Local Governments

See explanatory comment to Table 8 on page 16.

¹ Eliminated in these statistics when current and capital expenditures are combined. See Table 6, item 15 for amounts so eliminated.

Contributions to Government Enterprises

Amounts included here are listed in a footnote to Table 2. See also notes in connection with revenue received from government enterprises. Administrative expenses of government enterprises, such as liquor boards and power commissions, are not included in these "general" statistics.

Other

Civil Defence

Housing

Winter Works Projects in Municipalities

Other (such as expenditures resulting from major fires, floods or other disasters)

Non-expense and Surplus Payments

Advances Charged to Current Account

Refunds of Previous Years' Revenue

Other (such as transfers to reserves for doubtful accounts)

APPENDIX B.

SPECIAL FUNDS INCLUDED IN THESE STATISTICS

Newfoundland:

Bell Island Hospital Building Corporation Limited
 Board of Commissioners of Public Utilities¹
 Co-operative Development Loan Board
 Farm Development Loan Board
 Fisheries Assistance Fund
 Fisheries Loan Board of Newfoundland
 Gander Hospital Corporation Limited
 Grace Hospital Extension Corporation Limited
 Grand Falls Hospital Corporation Limited
 Industrial Development Loan Board
 Memorial University of Newfoundland Building Corporation Limited
 Motor Vehicle Accident Security Account
 Newfoundland Fisheries Development Authority
 Newfoundland Government Building Corporation Limited
 Northern Hospitals Buildings Corporation Limited
 Nurses Training School Building Corporation Limited
 Pepperrell Hospital Reconstruction Corporation Limited
 Property Loss Reserve Fund
 Public Libraries Board
 St. John's Infirmary Building Corporation Limited
 Technical College Building Corporation Limited
 University Extension Buildings (Newfoundland 1964) Limited
 Unsatisfied Judgement Fund²
 Vocational Schools (Western) Building Corporation Limited

Prince Edward Island:

Crop Insurance Board
 Farm Establishment (Loan) Board
 Fishermen's Loan Board
 Hospital Services Commission¹
 Insurance Reserve Fund
 Unsatisfied Judgement Fund

Nova Scotia:

Board of Commissioners of Public Utilities
 Community Pastures Board
 Industrial Expansion Fund
 Inverness Recreation and Playground Fund
 Nova Scotia Fishermen's Loan Board
 Nova Scotia Research Foundation
 Special Reserve Account
 Universities Assistance Fund
 Unsatisfied Judgement Fund

New Brunswick:

Board of Commissioners of Public Utilities³
 Crown Land Sinking Fund
 Fire Prevention Act, 1943
 Fishermen's Loan Board
 Government House Trust Fund
 Margaret R. Lynds Bequest
 Provision for Matching Grants and Guarantees
 Research and Productivity Council
 Unsatisfied Judgement Fund
 Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

Ontario:

Alcoholism and Drug Addiction Research Foundation
 Housing Corporation Limited
 Motor Vehicle Accident Claims Fund
 Niagara Parks Commission⁴
 Ontario Hospital Services Commission¹
 Ontario Housing Corporation
 Ontario Junior Farmers Establishment Loan Corporation
 Ontario Municipal Improvement Corporation
 Ontario Research Foundation¹
 Sheridan Park Corporation

Manitoba:

Co-operative Promotion Board
 Cream Grading Account
 Fire Insurance Reserve Fund
 Fire Prevention Fund
 Horned Cattle Purchase Act
 Hospital Services Fund¹
 Land Titles Assurance Fund
 Manitoba Centennial Corporation
 Manitoba Crop Insurance Corporation
 Milk Control Board⁵
 Reserve for War and Post-War Emergencies
 Unsatisfied Judgement Fund

Saskatchewan:

Agricultural Research Foundation⁶
 Government Finance Office¹
 Horned Cattle Purchases Trust Account
 Industrial Development Fund¹
 Land Titles Assurance Fund
 Milk Control Board⁵
 Saskatchewan Crop Insurance Board
 Saskatchewan Diamond Jubilee and Canada Centennial Committee
 Saskatchewan Hospitalization Fund¹
 Saskatchewan Medical Care Insurance Fund¹
 Saskatchewan Public Administration Foundation¹
 Saskatchewan Research Council
 Student Aid Fund

Alberta:

Alberta Crop Insurance Corporation
 Horned Cattle Purchases Act Trust Account
 Oil and Gas Conservation Board
 Registrars' Assurance Fund
 Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
 Capital Improvement District Fund
 Dairy Producers' Protection Fund
 Dog Tax Fund
 Grazing Range Improvement Fund
 Land Registry Assurance Fund
 Land Settlement Board
 Pound District Act Trust Account
 Scaling Fund
 University Endowment Lands Administration

¹ Calendar year 1964.

² Levies are no longer payable to the provincial government but claims are still being settled.

³ Twelve months ended April 30, 1965.

⁴ Twelve months ended October 31, 1964.

⁵ Twelve months ended July 31, 1965

⁶ Twelve months ended June 30, 1965.



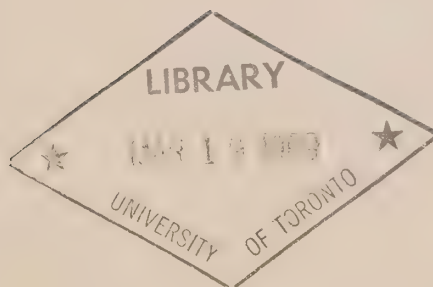
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PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

(1965)

(Fiscal Year Ended March 31, 1966)



DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS

Governments Division

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TABLE OF CONTENTS

	Page
Introduction	5
Review of the Fiscal Year 1965-66	7
Summary of Concepts and Definitions	11
Explanatory Comment	11
Table	
1. Gross General Revenue	18
2. Gross General Expenditure	20
3. Net General Revenue	24
4. Net General Expenditure	26
5. Reconciliation of General Revenue with Provincial Public Accounts	30
6. Reconciliation of General Expenditure with Provincial Public Accounts	32
7. Amounts Received from Other Governments	34
8. Transfers to Other Governments	38
9. Functional-economic Cross-classification of Gross General Expenditure:	
Newfoundland	40
Prince Edward Island	42
Nova Scotia	44
New Brunswick	46
Quebec	48
Ontario	50
Manitoba	52
Saskatchewan	54
Alberta	56
British Columbia	58
Yukon Territory	60
Northwest Territories	62
10. Percentage Distribution of Net General Revenue	64
11. Percentage Distribution of Net General Expenditure	64
12. Historical summary of Net General Revenue by Province	65
13. Historical summary of Net General Expenditure by Province	65
14. Historical summary of Net General Revenue by source	66
15. Historical summary of Net General Expenditure by function	66
Appendix	
A. Classification of Revenue by source and expenditure by function	67
B. List of Special Funds included in these statistics	73

SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

INTRODUCTION

This publication provides a summary of the revenue and expenditure of provincial governments in Canada and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1966.

Provincial government responsibilities are discharged in Canada through a combination of the following administrative bodies:

- Departmental organization,
- Special funds and agencies,
- Health, welfare and administration of justice institutions,
- Educational institutions,
- Enterprises or utilities.

The statistics contained in this report present the cost to provincial governments of the above administrative bodies with the exception of enterprises and utilities.

Operating statements of provincial government enterprises are not included in this publication because their impact is only upon the users of the service and the general taxpayer is affected only in so far as the province makes contributions towards an enterprise or receives moneys therefrom. However, in order to make a comprehensive evaluation of the impact of provincial governments on the economy of the nation, particularly with respect to demand for goods and services produced, the transactions of provincial government enterprises must be considered as well. The DBS publication "Pro-

vincial Government Enterprise Finance" (Catalogue No. 61-204) presents annual financial statistics of these enterprises.

The terms "general revenue" and "general expenditure" as used in this publication should not be equated with the revenues and expenditures as they appear in the financial statements published by provincial governments in their Public Accounts. The Public Accounts in most provinces are prepared on a fund basis and do not reflect the transactions of all agencies of the government. In these statistics general revenue is made up of (a) revenue credited to ordinary or current account, (b) revenue of special funds or agencies and (c) revenue credited to capital account from the sale of fixed assets or shared-cost contributions towards the purchase of fixed assets. General expenditure comprises (a) expenditures debited to ordinary or current account, (b) expenditures of special funds or agencies and (c) expenditures that result in the acquisition of or addition to fixed assets and which are charged to capital account. Such a presentation of government revenue and expenditure provides a basis for inter-governmental comparisons having a greater degree of consistency than is possible through the use of Public Accounts.

It follows therefore that the difference between general revenue and general expenditure as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of the statistical series.

REVIEW OF THE FISCAL YEAR 1965-66

1. Net General Revenue

Net general revenue of all provinces for the year under review shows an increase of \$905,631,000 over the corresponding figure for the fiscal year ended March 31, 1965. Of this total \$654,335,000 or 72 per cent is due to increased revenue from taxes. Several factors accounted for this increase.

(a) Individual income tax revenue increased in all provinces to a total of \$834,353,000, an increase of \$326,626,000 or 64 per cent over that of the previous year. The largest increase was in the province of Quebec where the revenue from this tax increased from \$170,191,000 in 1964-65 to \$335,727,000 in 1965-66. Most of this increase is accounted for by increased rates and is largely offset by decreased federal grants-in-aid and shared-cost contributions. In 1964-65 Quebec participated in several Federal-Provincial shared-cost programs and received cash compensation in respect of these. These shared-cost contributions were not taken into net revenue but were offset against corresponding items of expenditure. In respect of 1965-66, Quebec has "opted out" of several joint programs and, in place of cash compensation relative to specific programs, the Federal Government abated a total of 20 per cent of its personal income tax. Quebec adjusted its own personal income tax rates accordingly. Commencing in 1965 Quebec also adjusted its own personal income tax rates to take into account the 3 per cent federal abatement in respect of its youth allowances. (See also Section 2 following, on Federal-Provincial Fiscal Arrangements.) In Ontario individual income tax revenue increased by \$96,562,000 over that of the 1964-65 fiscal period. This increase in yield reflects the additional revenue from the three percentage points in the abatement of the personal income tax made available to the provinces by the federal government, together with the high revenue from this tax field in a period of rising incomes.

(b) In Newfoundland the fiscal year 1965-66 was the first full year for the tax on cigarettes, cigars and tobacco. The revenue from this source was \$1,839,000 for the year.

(c) In Quebec the tax on gasoline and diesel fuel was increased one cent per gallon to 16 cents per gallon of gasoline and 22 cents per gallon of diesel fuel. These increased rates together with normal increases in sales accounted for increased revenue from this source of \$25,092,000 over the preceding year. An increase in the tax on tobacco and cigars from 10 per cent to 12 per cent on retail prices, and on cigarettes of one cent on a package of twenty-five, accounted for additional revenue of \$7,711,000 over that of the previous fiscal year. The general sales tax of 6 per cent was made applicable to hotel, motel and resort rooms and to long distance telephone calls, telegrams and communications; the tax on meals was increased to 6 per cent on meals costing over \$1.25 and was made applicable to alcoholic beverages consumed in the

licensed premises where the meals were served. These increases in the general sales tax resulted in additional revenue of \$38,802,000 from this source compared to the 1964-65 fiscal year.

(d) In Ontario the premiums received under the Ontario Hospital Care Insurance Plan increased by \$38,713,000 over those of the previous calendar year. This additional revenue resulted from the increase in the premium rate from \$2.10 to \$3.25 a month for a single person and from \$4.20 to \$6.50 monthly for a family unit. This change in rates became effective July 1, 1964, so this is the first full year for revenue from this source at the increased rates.

In 1965 the retail sales tax was removed from tobacco and tobacco products and in place thereof a tobacco tax was introduced amounting to one twentieth of one cent per cigarette, one fifth of one cent for every five cents or part thereof, of the retail price of cigars, and one cent per ounce on other tobacco. The revenue from this source amounted to \$2,078,000. This amount was very similar to that formerly collected under the retail sales tax.

(e) In Manitoba this was the first full year that the increases in the gasoline tax from 14 cents to 17 cents per gallon, and in the motive fuel tax from 17 cents to 20 cents per gallon were in effect. This resulted in an increase in revenue from this source of \$7,617,000 over that of the 1964-65 fiscal year when it was in effect for six months only.

(f) In Saskatchewan the general sales tax under the Education and Health Tax Act was reduced from 5 per cent to 4 per cent on all taxable products and articles, except liquor and beer, accounting for a decrease of \$4,893,000 from this source of revenue as compared to the fiscal year ended March 31, 1965. The former 5 per cent sales tax on tobacco and tobacco products was removed and in its place a tobacco tax of approximately 10 per cent was imposed effective April 1, 1965. The revenue derived from this source was \$3,575,000. Effective January 1, 1965 Saskatchewan raised its medical care and hospital premiums. This resulted in an increase in the combined medical care and hospital premiums from \$52 per year to \$72 per year for families and from \$26 per year to \$36 per year for unmarried adults. The total premiums from these sources increased by \$4,358,000 compared to the previous year.

2. Federal-Provincial Fiscal Arrangements

Between 1941 and 1957, five-year Tax Rental Agreements between the Government of Canada and the provincial governments were in effect. In 1957 the Federal-Provincial Tax-Sharing Arrangements Act came into force.

The Federal-Provincial Fiscal Arrangements Act was passed by parliament in 1961. The arrangements which it authorized were to have applied in the taxation years 1962 to 1966 inclusive. However, several subsequent amendments and certain new arrangements altered considerably the original terms, of which the major were:

(a) The abatement by the Federal Government of its corporate income tax to the extent of 9 per cent of corporate taxable income.

(b) The abatement by the Federal Government of its personal income tax to the extent of 16 per cent in 1962 and by an additional 1 per cent in each of the succeeding years.

(c) The continuation of the 50 per cent abatement of federal estate tax in provinces levying their own succession duties (i.e. Quebec, Ontario and British Columbia), and the payment of 50 per cent of the federal estate tax collections in provinces which do not levy succession duties, (i.e. all except the above three).

(d) The continuation of equalization payments based on a revised formula which took into account provincial revenue from natural resources and under which all provinces were "brought up" to the national average per capita yield from standard income and estate taxes.

(e) Stabilization which was a guarantee that the provincial yield from standard taxes plus equalization would not in any year be permitted to fall below 95 per cent of that province's average receipts for tax rental, equalization and stabilization for the two preceding years.

(f) The continuation of the additional one per cent abatement of corporation income tax by the federal government in lieu of federal grants to universities.

(g) The payment of a special grant of \$8 million annually to the province of Newfoundland.

(h) The increase of the Atlantic Provinces Adjustment Grants to \$10.5 million for each of the provinces of Newfoundland, Nova Scotia and New Brunswick and to \$3.5 million for Prince Edward Island.

The principal changes to the above terms may be summarized as follows:

(a) Effective January 1, 1964 the abatement of the personal income tax was increased to 21 per cent from the otherwise 19 per cent, and effective January 1, 1965 to 24 per cent from the otherwise 20 per cent.

(b) Effective April 1, 1964 the base of the equalization payment was again confined to the per capita yield of the standard taxes, with each province equalized up to the average in the top two provinces instead of the national average, but there was a deduction for provinces in which natural resource revenues were above average. This deduc-

tion was 50 per cent of the amount by which the three year average of natural resource revenue per capita in the province exceeded the national average, multiplied by the population of the province.

(c) Effective April 1, 1965 the federal estate tax abatement or payment was increased to 75 per cent and the succession duty levying provinces were given the option of the extra 25 per cent abatement or cash compensation. Ontario and Quebec chose the latter while British Columbia elected the former.

(d) Effective January 1, 1965 an abatement of an additional 3 per cent of personal income tax was introduced in lieu of federal allowances for persons sixteen and seventeen years of age attending school, providing the province had in operation a similar scheme at the time of the introduction of the federal program. Quebec alone qualified for this abatement.

(e) The fiscal arrangements between the federal and provincial governments was further altered by the Established Programs (Interim Arrangements) Act which was given Royal assent in April 1965, but with retroactive effect to January 1, 1965 and April 1, 1965. This legislation provides for further federal personal income tax abatements. These are related to certain Federal-Provincial joint programs. The Act allowed any province wishing to assume full responsibility for such programs to "opt out" without losing the financial benefit associated with its otherwise "joint" nature. The abatements are scaled by program in accordance with the federal participation in each, and are subject to equalization designed to bring the per capita yield from the abatement points specified for each program up to the average per capita yield of the same number of points in the top two provinces. Provision is made for the refund of any excess, over that which would have been payable in the absence of "opting out".

Only the province of Quebec entered into the required supplemental agreements pursuant to the act, and it did so, in respect of all programs for which an abatement was provided. In this report, for the year under review (1965-66), the programs affected, the abatement, and the abatement equalization payments by the federal government, were as follows:

Program	Equalized abatement points	Abatement equalization payments \$'000
Hospital insurance	14	55, 142
Old age assistance, blind and disabled allowances	2	11, 676
Welfare portion of unemploy- ment assistance	2	7, 468
Specified technical education programs-operating costs	1	7, 415
Health grants	1	239
Totals	20	81, 462

The above mentioned act also provided for the "opting out" of certain other programs in respect of which, however, no additional tax abatement is provided, but rather cash compensation is payable as it would have been in the absence of "opting out". Quebec alone "opted out" of one such program—forestry, in respect of which a receipt of \$1.2 million is recorded by the province. This amount is shown in this report as a receipt of a grant-in-aid, and is functionalized.

Current Year Provincial Income Tax and Federal Abatement Rates

Under the terms of the British North America Act the provinces have unrestricted powers to levy direct taxes, and as mentioned above prior to 1941, all provinces levied personal and corporation income taxes, but vacated these fields under the Tax Rental Agreements in favour of the federal government. Pursuant to the 1961 Fiscal Arrangements Act, the principle of tax abatement by the federal government was adapted in order to permit the provincial re-entry into these areas without added burden upon the taxpayers. In this report, for the year under review (1965-66), all provinces except Manitoba, Saskatchewan and Quebec levied a personal income tax equivalent to the federal abatement, i.e., 21 per cent in 1965 and 24 per cent in 1966. Saskatchewan rates were 6 per cent higher than the abatement in 1965 and 5 per cent higher in 1966, i.e., 27 per cent and 29 per cent respectively. Manitoba imposed a rate of 5 per cent higher than the abatement in both 1965 and 1966, i.e., 26 per cent and 29 per cent. Quebec levied its personal income tax at various rates depending on the amount of income. The general abatement in Quebec was the same as in the other provinces, namely, 21 per cent in 1965 and 24 per cent in 1966. However, an additional 3 per cent abatement was in effect in Quebec from January 1, 1965, in respect of Quebec's allowances to sixteen and seventeen year old students attending school.

Further, the full 20 per cent abatement in respect of "opting out" was applicable in Quebec commencing January 1, 1965. Consequently, the total personal income tax abatement in Quebec was 44 per cent in 1965 and 47 per cent in 1966.

In 1965-66 the abatement of federal corporation income tax was 9 per cent in all provinces except Quebec; Quebec qualified for an additional one per cent in lieu of accepting federal grants to universities. All provinces except Ontario, Quebec, Manitoba and Saskatchewan levied a corporation income tax equivalent to the 9 per cent federal abatement. The rates levied by Manitoba and Saskatchewan were one per cent higher than the abatement, i.e., 10 per cent. Ontario's rate was 2 per cent higher at 11 per cent, while that of Quebec was two per cent higher than its abatement of 10 per cent, i.e., Quebec's levy was 12 per cent.

3. Federal-Provincial-Municipal Winter Works Incentive Program

The Federal-Provincial-Municipal Winter Works Incentive Program under which the federal government contributes an amount equal to one-half the cost of labour incurred on winter works projects by municipalities was introduced in the fiscal year 1958-59 and continued to and included the fiscal year 1965-66; in areas designated by the Minister of Labour to have high winter unemployment, the federal government contributes 60 per cent of the labour cost. All payments by the federal government were channeled through the provincial governments. All provinces except Newfoundland provided a further contribution to the municipalities toward this labour cost. The provincial Public Accounts do not reveal the nature of the projects which were carried on by the municipal governments, but in this report the payments of the federal and provincial contributions under this program to the municipalities have been classified under the heading of "Social welfare". (See line 31 in Tables 2 and 4.) In former issues of this publication this item of expenditure was shown under "Other expenditure". There are two exceptions to the above classification: (1) The expenditure by New Brunswick under this program is not separated from the general expenditure on highways, roads and bridges and in this report and preceding reports is classified under the caption "Transportation and communications". (2) In Newfoundland the provincial government does not make any expenditure under this program.

4. Net General Expenditure

The total net general expenditure for all provinces and the territories increased by \$940,274,000 between the fiscal years 1964-65 and 1965-66. Over 76 per cent of this over-all increase was accounted for by generally increased expenditures by all provinces in the areas of health and welfare, education, and transportation and communications.

Net expenditure on health and social welfare totaled \$1,526,093,000 for the period. Newfoundland alone recorded a decrease compared with the previous year primarily because of a drop in expenditure on hospital construction. Quebec recorded an increase of \$169,921,000 over the preceding year in hospital care. However, in considering this increase, it is important to note that in the field of health, Quebec's net expenditure is more comparable with similar gross expenditures of other provinces than with the net expenditures of those provinces. All provinces except Quebec received direct assistance from the federal government under the hospital insurance and diagnostic services program. In the absence of like direct assistance Quebec received direct tax revenue (abated by the federal government and abatement equalization payments).

Part of the overall increase in the net expenditure on health and social welfare is merely an "apparent" increase. In preceding reports expenditures on winter works projects in municipalities were classified under the caption "Other expenditures", but for the current year they are included under the general heading of social welfare. The amount involved in 1965-66 is \$22,525,000, while the corresponding figure for 1964-65 was \$18,838,000.

Net expenditure on education totalled \$1,482,612,000 and represented an increase of \$239,152,000 over that of the previous fiscal year. Of this increase net expenditure on schools operated by local authorities increased by \$136,059,000 and on universities, colleges and other schools by \$65,804,000. Under education, Quebec in addition to receiving some direct assistance from the federal government, received direct tax revenue (abated by the federal government and abatement equalization payments) to the extent of \$7,415,000 under the Technical and Vocational Training Assistance Act.

Net expenditure on transportation and communications increased to a total of \$1,000,940,000, an increase of \$146,157,000 of which all but \$49,000 was attributed to increased construction and reconstruction of highways, roads and bridges. In

this case Quebec did receive the regular assistance from the federal government comparable to the other provinces.

5. Newfoundland Building Corporations

Included in the revenue and expenditure of the province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corporations. The Newfoundland Government has entered into long-term hire purchase agreements with these corporations. For the fiscal year under review, the capital expenditure made by the corporations are included in the provincial government expenditures, and the annual "rent" paid to the corporations and appearing in the budgetary expenditure in the provincial public accounts has been replaced by the interest and principal payments made by the corporations on their bonded debt. The principal payment on this debt is then excluded from the final figure for ordinary and capital (general) expenditure.

Included in "interest" expenditures are those amounts relating to bonds issued by certain Newfoundland Building Corporations, included in "hospital care" are capital expenditures of certain Hospital Building Corporations of the province and included in education are capital expenditures by the Memorial University of Newfoundland Building Corporation. These amounts are summarized as follows:

	Interest	Hospitalization	Education
	\$'000		
Newfoundland Government Building Corporation Limited....	492	10	—
Memorial University of Newfoundland Building Corporation Limited.....	683	—	40
Grand Falls Hospital Construction Corporation Limited	216	—	—
Gander Hospital Corporation Limited	302	—	—
Bell Island Hospital Building Corporation Limited.....	63	—	—
Grace Hospital Extension Corporation Limited	254	3,034	—
Nurses Training School Building Corporation Limited	347	—	—
Northern Hospitals Building Corporation Limited	548	1,403	—
St. John's Infirmary Building Corporation Limited	130	914	—
Technical College Building Corporation Limited	360	—	—
Vocational Schools (Western) Building Corporation Limited	229	—	—
Totals	3,624	5,361	40

6. Toll Autoroutes and Ferry Authorities

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Quebec Autoroutes Authority, a toll authority set up by the province of Quebec in 1957, nor of the British Columbia Ferry Authority, a provincial toll authority which commenced operations

in 1954 as the B.C. Toll Highways and Bridges Authority. The following tables show the revenue and expenditures of the Quebec Autoroutes Authority for the year ended December 31, 1965 and of the B.C. Ferry Authority for the fiscal year ended March 31, 1966.

These statements have been prepared using the same type of analysis as in the main tables of this report. For example, the "general" expenditures include both the ordinary and capital expenditures made by the Authorities in the year under review and exclude sinking fund earnings and the provisions for debt retirement.

THE QUEBEC AUTOROUTES AUTHORITY

Revenue and Expenditure for the Fiscal Year Ended

December 31, 1965

(thousands of dollars)

Revenue:

Sales and services — tolls, etc.....	7,956
Total revenue	7,956

General expenditure:

Highways, roads and bridges	53,938
Debt charges, exclusive of debt retirement	10,869
Total gross expenditure (exclusive of debt retirement)	64,807

THE BRITISH COLUMBIA FERRY AUTHORITY

Revenue and Expenditure for the Fiscal Year Ended

March 31, 1966

(thousands of dollars)

Revenue:

Sales and services — tolls, etc.:	
Ferries	16,207
Contribution from provincial Government	—
Total revenue	16,207

General expenditure:

Ferries	21,467
Debt charges exclusive of debt retirement	1,405
Total gross general expenditure (exclusive of debt retirement)	22,872

In any study of inter-governmental statistics relating to expenditures on highway roads and bridges, the transactions of the Quebec Autoroutes Authority and the British Columbia Ferry Authority should be taken into consideration.

7. Inter-Provincial Comparability

As indicated above, Quebec has opted out of several programs and collects on its own behalf certain income taxes which might be said to correspond to shared-cost contributions from the federal government received by other provinces. In this report shared-cost contributions received by the provinces are included in gross revenue and like amounts are included in gross expenditure, but they are excluded from both net revenue and net expenditure. Similar treatment in Quebec is not possible since the additional tax collections are not earmarked and expenditures on all programs are made from the general revenue fund. Thus, where Quebec is concerned the net statistics in this report do not constitute a base for inter-provincial comparisons. The "gross" tables do provide for a measure of inter-provincial comparability, i.e., in totals only. As previously mentioned, special caution must be taken in respect to the particular treatment accorded the British Columbia Ferry Authority and the Quebec Autoroutes Authority. In fact, realistic inter-provincial comparability may only be made when provincial-municipal transactions are compared. A consolidation of provincial-municipal transactions related to the provincial-municipal statistical universe will be contained in the 1965 issue of "Consolidated Public Finance", DBS Catalogue No. 68-202.

SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in size, organization and in division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably.

Thus figures drawn from the public accounts and other official reports of each province must be recast in many instances for the purpose of classification in terms of standard statistical categories.

A summary of the conceptual content of this DBS statistical series on government finance is contained in part II of the publication "Historical Review, Financial Statistics of Governments in Canada 1952-62" (Catalogue No. 68-503).

EXPLANATORY COMMENT

Tables 1 and 2—Gross General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account including working capital fund transactions, and (c) certain trust accounts and special

or administrative funds, the operations of which are accounted for separately by provincial governments but which embrace normal government functions.

In order to achieve a measure of inter-provincial comparability, certain adjustments have been made to the figures shown in public accounts. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 5 and 6. The adjustments are explained more fully in the commentary to those tables.

As explained above, capital expenditures financed through capital account are no longer

shown separately. Large capital expenditures are also made through ordinary account. The summation of "ordinary" and "capital" figures provides a more valid basis of comparison of government expenditures on the various functions.

For further detail on the types of revenue and expenditure which appear in the various "source" and "function" categories in this publication see Appendix A attached hereto.

Tables 3 and 4—Net General Revenue and Expenditure

For some purposes it is desirable to know the "net" cost to the provinces of the various services rendered, i.e., the amount spent thereon out of provincial funds after deducting revenues which can be specifically assigned or related to the services rendered. The "gross" presentation represents the administrative burden of services and the "net" presentation emphasizes the net cost to the provincial government of the various services.

"Net general revenue" is arrived at by deducting from "gross general revenue": (a) all revenue of provincial government institutions, (b) revenue

in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions. These revenues are then deducted from the related items of expenditure to arrive at "net general expenditure". (See previous comments on page 9 concerning inter-provincial comparability of net general revenue and expenditure in the light of "opting out" arrangements).

"Other" taxes, Table 3, item 14, consists of the following items. These are gross amounts, i.e., before deduction of any commissions payable to tax collectors.

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on fire insurance premiums	278	Fire marshal tax	715
Public Utilities Act	70	Security transfer tax	4, 278
Total	348	Land transfer tax	6, 706
Prince Edward Island:		Tax on premiums under the Insurance Act	24
Crop insurance premiums	13	Total	11, 723
Nova Scotia:		Manitoba:	
Tax on fire insurance premiums	43	Crop insurance premiums	1, 296
Public Utilities Act	60	Fire prevention tax	66
Total	103	Total	1, 362
New Brunswick:		Saskatchewan:	
Fire prevention tax on premiums	79	Crop insurance premiums	307
Public Utilities Act	47	Fire prevention assessment levy	111
Total	126	Total	418
Quebec:		Alberta:	
Tax on fire insurance premiums	11	Crop insurance premiums	225
Security transfer tax	2, 365	Fire prevention tax	56
Property transfer tax	—	Total	281
Total	2, 376	British Columbia:	
		Tax on fire insurance premiums	284

In reports covering the years prior to the current year, non-revenue and surplus receipts were included in Tables 1 and 3, while non-expense and surplus payments were shown in Tables 2 and 4. In order to present a more precise net revenue and expenditure figure, these items are now excluded

from these tables. However they are now shown as item 21 in both Table 5 and Table 6 in order to reconcile current revenue and expenditure in the provincial and territorial accounts with the gross and net presentation of same in this publication.

Tables 5 and 6—Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and gross general expenditure as appearing in this publication. They also show the steps taken to arrive at net general revenue and net general expenditure.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have been classified in these statistics by source and function and included in general revenue and expenditure. See Tables 5 and 6, item 2.

Tables 5 and 6, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of these deductions in the public accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 6, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. Liquor boards are classified as provincial government enterprises in DBS statistics, hence the costs of goods sold and administrative expenses are deducted from liquor sales and only the net profits are reflected in Tables 1 and 3. See Table 5, items 7 and 19.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working

capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 5 and 6 under a number of headings. On Table 5, see items 15 and 16; on Table 6, see items 16 and 17.

In order to achieve inter-provincial comparability, payments under the Federal-Provincial Fiscal Arrangements Act and under the Established Programs (Interim Arrangements Act) have been adjusted to agree with the payments made by the Government of Canada as appearing in the Federal Public Accounts. See Table 5, items 8 and 20.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in public accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See Table 5, items 12 and 13, and Table 6, items 13 and 14.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 5, item 14.

Adjustments for non-revenue and surplus receipts covering refunds of previous years' expenditure, repayment of advances (if credited to revenue) etc., are shown in Table 5, item 21, while those for non-expense and surplus payments covering advances charged to current account, refunds of previous years' revenue and transfers to reserves for doubtful accounts, etc., are shown in Table 6, item 21.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 5 and 6 under "interfund eliminations".

For a list of those special funds and trust accounts, the operations of which have been included in "general" revenue and expenditure for the fiscal year covered in this report see Appendix B attached hereto.

Table 7—Specified Amounts Received from Other Governments

The overall total shown for each province on this table is in agreement with item 22 of Table 1.

Items 1 and 2 being statutory subsidies are not related to any specific provincial government expenditure. In contrast to grants-in-aid and shared-cost contributions they remain in net general revenue.

Grants-in-aid and shared-cost contributions (items 17 to 74) are amounts paid by the Government of Canada to assist provincial governments in meeting costs of specific projects over which the latter have jurisdiction. Also included under this category is \$1.2 million pertaining to the forestry program in the province of Quebec which was a cash compensation in the absence of "opting out"

under Part II of the Established Programs (Interim Arrangements Act). These amounts appear in gross general revenue and are offset against the related expenditure in arriving at net general expenditure. (See previous comments on page 9 concerning inter-provincial comparability of net general revenue and expenditure in the light of "opting out" arrangements.)

The items are grouped according to the function of the provincial government expenditure to which they are related. To the extent that the information was available, the items also have been described in terms of the programmes outlined in the expenditure statements of the Public Accounts of the Government of Canada.

The amounts received from local governments (items 77 to 87) are shared-cost contributions and are treated in the same manner as the Government of Canada grants-in-aid and shared-cost contribu-

tions, i.e., they are offset against gross general expenditure in arriving at net general expenditure.

Excluded from this table are amounts received from other governments for direct services available to all who wish to benefit from them. These items appear in Tables 1 and 3 in "Sales and services". Also excluded from this table are reimbursements for certain services rendered to another government, if the paying government is responsible for providing the services thus rendered; the amounts so received are treated as refunds of current year's expenditure and offset against the pertinent expenditure as an adjustment before arriving at gross ordinary revenue and expenditure.

A similar table, showing amounts paid to other governments, appears annually in "Federal Government Finance", DBS Catalogue No. 68-211. However, because of different accounting systems, the amounts appearing in federal expenditure may differ from the corresponding items in provincial revenue in a given year.

Table 8 — Specified Amounts Transferred to Other Governments

Only monetary grants to local governments are included in this table. The term local governments as used in this table refers to the governments of cities, towns, villages, counties, townships, rural districts, special areas, drainage and dyking districts, schools operated by local authorities (current or operating grants and capital construction grants) and conservation authorities. The table excludes grants paid to library boards, hospital boards and veterinary boards along with the value of services performed by the provincial governments on behalf of their municipalities.

In Ontario a grant (25.6 million in 1965-66) is paid to municipalities and used to reduce taxes levied on residential and farm properties. As this grant is reflected in the accounts of local municipalities as a contribution from the province it is included in Table 8.

The home-owners' subsidies in British Columbia (see Table 2, footnote 12) are not included in this table. They are considered as assistance to the home-owners and in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government. In 1965-66 these subsidies amounted to \$32,286,000 of which

\$29,058,000 was applied to local school district property tax levies.

Shared-revenue contributions (item 1). — These are specified portions of certain provincial revenues paid to local governments. They may be in the nature of unconditional subsidies or they may be earmarked as grants-in-aid of specified municipal projects. In the year under review there were no "strings-attached" to the shared-revenue payments.

Subsidies (item 2). — These are unconditional grants to local governments not based on a share of specific provincial revenue.

Grants-in-aid and shared-cost contributions (items 5 to 25). — These payments relate to services which are the responsibility of the receiving governments. They are classified in the main expenditure tables according to the nature of the local government expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and communications — Highways, roads and bridges". These grants-in-aid and shared-cost contributions are gross expenditures by the provinces, i.e., they include any amounts received from the Government of Canada and passed on to local governments.

Table 9 — Functional-economic Cross-classification of Gross General Expenditure

For some years, DBS has analyzed provincial government expenditures both by "function" and by "economic" components. The "functional" analysis has enabled one to study the types of services provided by, or assisted by government, such as

roads, health, education, etc. The "economic" analysis relates total government expenditures to the other sectors of the whole economy and shows expenditures on various components such as goods and services, transfer payments, subsidies, etc.

This table shows gross general expenditure by function, as appearing in Table 2 of this report, reclassified in accordance with National Accounts concepts, into economic categories known as components.

The following is a brief description of the various economic components.

- 1. Salaries and wages.** The compilation of salaries and wages on a functional basis for each province was prepared by the Provincial Employment and Payrolls Unit of the Governments Section, except in the case of British Columbia and the Northwest Territories. In these two cases the data were not available. This category includes those expenditures on salaries and wages charged to budgetary expenditures, in addition to any amounts paid out of the special funds listed in Appendix B on page 73 of this publication.
- 2. Other expenditures on goods and services.** These consist of current expenditures such as purchases of office supplies, travelling expenses, etc., and also capital expenditures such as construction of government buildings by private contractors.
- 3. Transfer payments.** These consist of payments to persons for which no direct service was rendered by the recipients. Included in this component are payments to private non-commercial organizations and institutions such as universities, hospitals, health associations, etc., and interest on provincial public debt.
- 4. Subsidies.** These may consist of provincial production and consumption subsidies. Agricultural subsidies are paid in the form of assistance on transportation charges on feed grains, agricultural lime and purebred stock. Payments are also made in some provinces to assist in the breaking of new land. In British Columbia the homeowners' subsidies are shown under this component.

5. Transfers to other levels of government. These are shown in detail in Table 8 of this report. See the commentary on Table 8 for a description of the types of items included therein.

6. Other items. These are expenditures which do not enter into the National Accounts analysis. Included herein are purchases of land and used fixed assets. Such expenditures do not represent current production, but merely a transfer of ownership of existing assets. Capital assistance to industry is also shown here, since in the National Accounts framework the gross capital expenditures made by industry are already included in the category "business gross fixed capital formation". Also included here are all items to be offset against revenue in the National Accounts presentation such as deficits of government enterprises and the cost of devaluation of fixed assets.

The totals of the economic components shown in columns (a) to (e) of Table 9 of this report will not agree with the provincial totals appearing in Tables 43 to 46 of the publication, "National Accounts—Income and Expenditure", DBS Catalogue No. 13-201, Annual. There are a number of reasons for these differences. In the National Accounts series, expenditures are adjusted from a fiscal year to a calendar year basis by examining the January to March transactions of successive years. Furthermore the concept of "government" in the National Accounts series is somewhat broader in coverage than is the case in the functional analysis series. For example, whereas the economic analysis includes extra-budgetary expenditures such as outpayments from government pension funds, social security funds, as well as profits (net of losses) of government enterprises, the functional analysis includes only the government contributions to such funds. Imputed rent on government-owned buildings is added to government expenditures on goods and services only in the National Accounts series.

Tables 10 and 11—Percentage Distribution of Net General Revenue and Expenditure

The percentage distribution shown in Tables 10 and 11 are based on Tables 3 and 4. They indicate the relative significance to each provincial and territorial government of the principal sources of revenue, and functions of expenditure.

A comparison of the general revenue table with the previous year's percentage distribution of total net general revenue reveals some changes. Total tax revenue for all Canada has increased from 64.1 per cent in the fiscal year ended March 31, 1965, to 65.7 per cent in the fiscal year ended March 31,

1966. The percentage of individual income tax to total net general revenue has increased from 12.1 to 16.4 per cent during the corresponding periods. On the other hand, general sales tax has decreased from 17.1 per cent to 15.9 per cent, and corporation income tax and motor fuel tax have decreased by 0.6 per cent and 1.3 per cent respectively during the same periods. Minor increases and decreases in the percentages of total revenue from other taxes varied slightly between the two periods. Thus, it should be remembered that a decrease in any individual item of revenue, when compared to the previous

year, does not necessarily mean that a lesser amount was received from that particular source than in the previous year, but merely that the proportions of the revenue sources to the total have altered.

On the expenditure side, education accounted for the largest share of net general expenditure, 28.0 per cent. Expenditure on health accounted for 20.2 per cent, and transportation and communications for 18.9 per cent of the total net expenditure.

Tables 12, 13, 14, and 15 – Historical Summaries of Net General Revenue and Expenditure

These tables show the developments that have taken place in provincial government finance in the last five years, (1) by provincial totals of the net general revenue and expenditure, (2) on a net gen-

eral revenue by source, and on a net general expenditure by function basis. Figures for 1955 are also shown in each case.

July 31, 1968.

STATISTICAL TABLES

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1966¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
	Taxes:				
	Corporations:				
1	Tax on premium income of insurance companies	390	132	1,176	956
2	Other	—	—	—	—
	Income:				
3	Corporations ²	9,295	941	7,801	6,868
4	Individuals ³	6,153	1,240	13,771	9,458
5	Property	—	—	98	454
	Sales: ⁵				
6	Alcoholic beverages	6	567	6	6
7	Amusements and admissions	98	90	506	351
8	Motor fuel	12,134	3,582	24,908	20,275
9	Tobacco	1,839	402	6	2,398
10	General	20,235	3,566	21,712	14,889
11	Other commodities and services ⁷	24	—	484	—
12	Succession duties	—	—	—	—
13	Hospital insurance premiums	—	—	6	—
14	Other ⁹	348	13	103	126
15	Totals, taxes	50,516	10,533	70,559	55,775
	Other governments:				
	Government of Canada:				
16	Statutory subsidies	9,656	657	2,132	1,745
17	Federal-Provincial fiscal arrangements	33,849 ¹¹	9,679 ¹¹	47,657 ¹¹	43,114 ¹¹
18	Share of income tax on power utilities	263	57	683	24
19	Contributions ¹³	50,990	8,168	42,172	43,874
20	Totals, Government of Canada	94,758	18,561	92,644	88,757
21	Municipalities — Contributions ¹³	38	2	1,105	—
22	Totals, other governments	94,796	18,563	93,749	88,757
	Privileges, licences and permits:				
23	Liquor control and regulation	4,567	43	254	—
24	Motor vehicles	3,466	974	7,560	6,418
25	Natural resources	3,259	19	1,624	4,993
26	Other	1,174	140	848	1,102
27	Totals, privileges, licenses and permits	12,466	1,176	10,286	12,513
28	Sales and services	2,765	1,133	4,176	3,716
29	Fines and penalties	471	104	526	439
	Interest, discount, premium and exchange: ¹⁴				
30	Interest	353	439	6,078	2,774
31	Profit on foreign exchange	1	—	—	—
32	Other	145	—	42	—
33	Totals, interest, discount, premium and exchange	499	439	6,120	2,774
	Government enterprises:				
34	Net income from sales of alcoholic beverages by Provincial Liquor Commissions	3,896	1,812	15,003	12,224
35	Other ¹⁵	—	—	27	—
36	Totals, government enterprises	3,896	1,812	15,030	12,224
37	Other revenue	307	63	3	161
38	Totals, gross general revenue	165,716	33,823	200,449	176,359
39	Population (000's) ¹⁶	488	109	756	615
40	Gross general revenue per capita (\$)	340	310	265	287

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See Introduction, and Table 5.

² Collected by the federal government for all provinces except Quebec and Ontario.

³ Collected by the federal government for all provinces except Quebec.

⁴ Collection of arrears.

⁵ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel tax revenue and to general government expenditure as follows: Nfld. 112; P.E.I. 36; N.S. 129; N.B. 111; Que. 1,282; Ont. 2,015; Man. 328; Sask. 453; Alta. 1,107; B.C. 643. Commission on general and other sales tax collections have also been added back as follows: Nfld. 202; P.E.I. 117; N.S. 599; N.B. 630; Que. 8,722; Ont. 5,904; Man. 412; Sask. 1,140; Alta. 4; B.C. 4,469.

⁶ Taxed under the general sales tax, item 10.

⁷ Nfld. Telegraphic Tax; N.S. Long Distance Telephone Tax; Que. tax on meals and hotels 20,186; tax on telecommunications 4,407.

⁸ Includes 5,573 premiums for medical care insurance.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1966¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
14,695	18,031	1,644	1,225	2,999	4,112	45,360	—	—	45,360	1
24,001	611	—	—	—	—	24,612	—	—	24,612	2
144,404	233,734	22,782	16,363	30,617	50,681	523,486	—	—	523,486	3
335,727	292,404	32,385	30,120	41,196	71,899	834,353	—	—	834,353	4
—	1,529	—	5 ⁴	—	8,312	10,398	313	35	10,746	5
—	—	—	6	—	6	567	93	—	660	6
9,102	19,515	1,260	153	1,141	2,268	34,484	14	—	34,498	7
192,304	253,522	39,758	30,468	44,221	57,084	678,256	532	805	679,593	8
35,275	2,078	7,837	3,575	—	—	53,404	—	—	53,404	9
327,598	226,198	—	44,979	—	154,162	813,339	—	—	813,339	10
24,593	—	—	—	—	—	25,101	—	—	25,101	11
35,927	56,968	—	4 ⁴	1 ⁴	14,992	107,892	—	—	107,892	12
—	152,935	13,171	17,965 ⁸	—	—	184,071	—	—	184,071	13
2,376	11,723	1,362	418	281	284	17,034	—	—	17,034	14
1,146,002	1,269,248	120,199	145,275	120,456	363,794	3,352,357	952	840	3,354,149	15
3,962	4,624	2,117	2,124	2,887	1,672	31,576	—	—	31,576	16
212,587	16,837	28,298	29,044	6,008	895	427,968	2,629 ¹²	2,868 ¹²	433,465	17
979	1,321	44	10	2,569	437	6,387	—	—	6,387	18
122,538	308,624	50,975	47,319	75,426	100,064	850,150	818	1,866	852,834	19
340,066	331,406	81,434	78,497	86,890	103,068	1,316,081	3,447	4,734	1,324,262	20
10,459	3,960	1,003	397	10,283	1,253	28,500	—	—	28,500	21
350,525	335,366	82,437	78,894	97,173	104,321	1,344,581	3,447	4,734	1,352,762	22
21,265	30,500	3,121	128	1,295	666	61,839	18	69	61,926	23
57,092	100,664	13,289	9,990	16,673	27,513	243,639	229	85	243,953	24
41,524	45,683	7,349	44,411	257,417	101,962	508,241	38	49	508,328	25
15,893	11,324	1,973	1,891	3,673	3,879	41,897	140	42	42,079	26
135,774	188,171	25,732	56,420	279,058	134,020	855,616	425	245	856,286	27
17,342	31,117	4,602	10,093	12,547	13,654	101,145	41	52	101,238	28
3,667	3,475	792	1,166	2,313	1,378	14,331	38	32	14,401	29
15,412	44,643	12,853	33,768	22,693	5,243	144,256	109	—	144,365	30
—	38	—	432	—	1	472	—	—	472	31
1	187	—	227	—	—	602	—	—	602	32
15,413	44,868	12,853	34,427	22,693	5,244	145,330	109	—	145,439	33
60,376	95,987	17,924	18,443	29,211	41,205	296,081	920	1,157	298,158	34
19,648	—	—	4,725	1,225	—	25,625	—	—	25,625	35
80,024	95,987	17,924	23,168	30,436	41,205	321,706	920	1,157	323,783	36
3,655	836	22	644	434	88	6,213	3	2	6,218	37
1,752,402	1,969,068	264,561	350,087	565,110	663,704	6,141,279	5,935	7,062	6,154,276	38
5,685	6,788	965	950	1,450	1,797	19,603	14	27	19,644	39
308	290	274	369	390	369	313	424	262	313	40

⁹ For breakdown see Explanatory Comment to Table 3.

¹⁰ Consists of additional subsidy 8,000 and annual statutory subsidies 1,656. See also Table 7, items 1, 2 and 3.

¹¹ Includes Atlantic Provinces Adjustment Grant: Nfld. 10,500; P.E.I. 3,500; N.S. 10,500; N.B. 10,500. See also Table 7, item 6.

¹² Represents subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

¹³ See Table 7 for a breakdown of the functions of expenditure toward which the contributions were made.

¹⁴ Excludes net sinking fund earnings as follows: Nfld. — 442; P.E.I. 317; N.S. 4,171; N.B. 3,550; Que. 5,934; Ont. 2,345; Man. 2,949; (reserve for debt retirement); Sask. 390; Alta. nil; B.C. 2,650.

¹⁵ N.S. — Surplus Keltic Lodge; Que. — Contributions from Hydro Electric Commission; Sask. — Profits of Saskatchewan Government Telephones 4,716; Alta. — Treasury Branches net profit 725; Alberta Government Telephone Commission earnings 500.

¹⁶ Population at June 1, 1965 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1966¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousands of dollars					
General government:					
1	Executive and administrative ²	6,590	3,854	5,659	7,951
2	Legislative	583	234	382	714
3	Research, planning and statistics	40	—	58	369
4	Totals, general government	7,213	4,088	6,099	9,034
Protection of persons and property:					
5	Law enforcement	622	115	864	747
Corrections:					
6	Juvenile delinquents	197	23	516	224
7	Other offenders	572	94	5	285
8	Police protection	2,323	182	1,037	747
9	Other	1,132	182	2,161	1,573
10	Totals, protection of persons and property	4,846	596	4,583	3,576
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	56,522	10,484	44,872	49,289
13	Railways	—	48	—	—
14	Telephone, telegraph and wireless	—	—	35	—
15	Waterways	142	13	510	593
16	Other	—	—	22	—
17	Totals, transportation and communications	56,664	10,545	45,439	49,882
Health and social welfare:					
Health:					
18	General health	398	146	389	512
19	Public health	1,803	994	3,884	3,469
20	Medical, dental and allied services	2,732	27	1,023	365
21	Hospital care	30,838	5,828	50,461	37,645
22	Totals, health	35,771	6,995	55,757	41,991
Social welfare:					
23	Old age assistance.....	4,274	992	4,385	4,343
24	Other aid to the aged	426	2,071	282	213
25	Aid to blind persons	456	66	669	598
26	Aid to disabled persons	1,623	729	3,065	2,083
27	Aid to unemployed and unemployables	12,735	301	6,003	2,305
28	Mothers' allowances	—	255	3	2,130
29	Child welfare	945	236	1,270	969
30	Labour	95	27	253	458
31	Winter work projects in municipalities	236	427	165	—
32	Other social welfare	1,415	104	62	757
33	Totals, social welfare	22,205	5,208	16,154	13,856
34	Totals, health and social welfare	57,976	12,203	71,911	55,847
Recreational and cultural services:					
35	Archives, art galleries, museums and libraries	375	63	892	279
36	Parks, beaches and other recreational areas	305	194	738	239
37	Physical culture	99	59	94	60
38	Other	10	83	293	34
39	Totals, recreational and cultural services	789	399	2,017	612
Education:					
40	Schools operated by local authorities	24,393 ⁵	4,491	28,039	13,181
41	Universities, colleges, and other schools	6,269	1,104	11,287	9,921
42	Education of the handicapped	1,459	33	442	324
43	Superannuation and pensions	— 71 ⁷	3	2,502	594
44	Other	767	157	666	532
45	Totals, education	32,817	5,788	42,936	24,552

See footnotes at end of table.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1966¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
56,343	69,517	5,143	9,578	8,144	23,424	196,203	656	158	197,017	1
3,419	2,743	587	743	530	973	10,908	50	36	10,994	2
451	3,632	—	218	118	207	5,093	—	95	5,188	3
60,213	75,892	5,730	10,539	8,792	24,604	212,204	706	289	213,199	4
18,648	11,422	2,014	1,900	3,970	3,572	43,874	485	203	44,562	5
1,584	6,262	754	156	3,875	2,002	15,593	—	12	15,605	6
8,459	18,880	1,948	2,170	4,942	8,399	45,754	15	116	45,885	7
28,290	24,578	1,490	1,855	3,057	3,729	67,288	—	445	67,733	8
15,052	18,390	2,461	3,099	6,624	5,361	56,035	36	74	56,145	9
72,033	79,532	8,667	9,180	22,468	23,063	228,544	536	850	229,930	10
1,414	—	17	59	—	—	1,490	3	8	1,501	11
332,655	346,467	42,750	48,009	74,297	96,562	1,101,907	860	205	1,102,972	12
—	861	—	—	—	—	909	—	—	909	13
—	97	—	562	—	—	694	24	—	718	14
460	—	7	527	275	2,154	4,681	158	—	4,839	15
304	—	143	—	7	—	476	—	—	476	16
334,833	347,425	42,917	49,157	74,579	98,716	1,110,157	1,045	213	1,111,415	17
2,078	7,917	1,103	1,184	1,425	1,933	17,085	140	8	17,233	18
16,021	22,741	5,881	5,757	4,171	9,156	73,877	192	913	74,982	19
2,707	4,867	2,327	25,451	5,509	7,786	52,794	—	62	52,856	20
408,544	465,971	61,661	68,666	104,522	104,504	1,338,640	740	2,039	1,341,419	21
429,350	501,496	70,972	101,058	115,627	123,379	1,482,396	1,072	3,022	1,486,490	22
38,704	20,144	4,396	4,272	5,631	5,625	92,766	29	150	92,945	23
7	12,220	989	6,107	1,759	13,752	37,826	12	—	37,838	24
2,454	1,744	397	482	486	685	8,037	6	43	8,086	25
17,644	15,725	1,398	1,689	2,401	2,078	48,435	—	46	48,481	26
83,917	42,135	9,582	10,080	28,360	30,456	225,874	120	153	226,147	27
20,882	16,227	3	3	503	3	39,997	—	—	39,997	28
39,723	15,826	2,973	1,802	3,204	5,586	73,134	111	102	73,347	29
4,686	2,924	517	341	546	651	10,498	—	11	10,509	30
41,640	9,342	1,210	1,847	3,075	4,467	62,409	—	173	62,582	31
13,939	7,063	2,966	3,073	3,329	2,886	35,594	110	19	35,723	32
263,596	143,350	24,428	29,693	49,894	66,186	634,570	388	697	635,655	33
692,946	644,846	95,400	130,751	165,521	189,565	2,116,966	1,460	3,719	2,122,145	34
2,976	3,601	2,680	720	1,770	3,039	16,395	230	11	16,636	35
685	5,721	1,506	3,457	1,538	2,730	17,113	39	34	17,186	36
1,220	214	197	—	49	304	2,296	38	69	2,403	37
3,288	2,179	255	1,850	1,459 ⁴	277	9,728	6	38	9,772	38
8,169	11,715	4,638	6,027	4,816	6,350	45,532	313	152	45,997	39
300,355	379,947	49,334	48,706	94,149	107,031	1,049,626	1,846	2,703 ⁶	1,054,175	40
168,873	128,294	14,362	20,171	60,667	30,528	451,476	356	30	451,862	41
546	9,504	1,209	595	861	951	15,924	3	40	15,967	42
— 367 ⁷	39,383	462	1,391	732	4,339	48,968	—	—	48,968	43
38,014	7,506	1,027	1,168	1,293	1,489	52,619	—	9	52,628	44
507,421	564,634	66,394	72,031	157,702	144,338	1,618,613	2,205	2,782	1,623,600	45

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1966¹ - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Natural resources and primary industries:				
46	Fish and game	2,036	197	1,926	906
47	Forests	1,688	182	2,409	5,413
48	Lands; Settlement and agriculture	2,045	1,318	2,331	2,529
49	Minerals and mines	378	—	951	281
50	Water resources	—	—	99	123
51	Other	217	31	217	369
52	Totals, natural resources and primary industries	6,364	1,728	7,933	9,621
53	Trade and industrial development	940	393	1,745	1,116
54	Local government planning and development	783	21	220	472
	Debt charges:				
55	Commission on bond or debenture sales and other management charges	214	3	—	17
56	Discount (or amount amortized) on provincial bond sales	365	44	657	440
57	Interest	11,129	2,999	18,588	13,898
58	Loss on foreign exchange	—	—	—	142
59	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
60	Totals, debt charges exclusive of debt retirement⁵	11,708	3,046	19,245	14,497
61	Unconditional grants to local governments⁹	2,995	432	1,388	9,709
62	Contributions to government enterprises¹¹	1,259	1	419	17
	Other expenditure:				
63	Civil defence	70	24	171	177
64	Housing	139	6	58	—
65	Other ¹²	80	148	462	344
66	Totals, other expenditure	289	178	691	521
67	Totals, gross general expenditure exclusive of debt retirement⁶	184,643	39,418	204,626	179,456
68	Population (000's) ¹³	488	109	756	615
69	Gross general expenditure exclusive of debt retirement per capita (\$)	378	362	271	292

¹ Not comparable with budgetary expenditure totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

² Includes expenditures on public buildings serving a number of functions.

³ Replaced by "Social assistance" which is included in item 27.

⁴ Includes expenditures re provincial auditoriums at Edmonton and Calgary 807.

⁵ Includes expenditures re primary and secondary schools operated on a denominational basis and for joint schools.

⁶ Includes 1,125 paid to federal government day schools for pupils other than Indians and Eskimos; 216 grants to local school districts; and 274 paid to denominational and private schools.

⁷ Excess of teachers' pension contribution over payments of pensions, etc., to teachers.

⁸ For data on debt retirement see Table 6, item 15.

⁹ See Table 8, for breakdown of all amounts paid to local governments.

¹⁰ Includes compensation to municipalities in lieu of right to impose a retail sales tax 104,574.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1966¹ - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
11,426	803	754	454	1,101	2,616	22,219	34	78	22,331	46
21,862	30,312	2,376	1,255	10,025	23,848	99,370	2	10	99,382	47
75,870	24,295	6,149	11,749	14,062	7,708	148,056	19	—	148,075	48
3,810	3,953	561	2,429	5,811	2,820	20,994	22	—	21,016	49
2,641	6,600	16,287	1,435	396	1,309	28,890	- 1	1	28,890	50
4,699	952	1,900	2,780	733	266	12,164	—	—	12,164	51
120,308	66,915	28,027	20,102	32,128	38,567	331,693	76	89	331,858	52
14,751	10,065	2,130	1,933	3,095	1,811	37,979	74	73	38,126	53
1,480	4,626	843	1,832	2,003	525	12,805	155	18	12,978	54
195	331	596	214	104	—	1,674	—	—	1,674	55
2,287	1,957	940	155	—	—	6,845	—	—	6,845	56
72,012	105,847	17,665	29,770	367	182	272,457	332	—	272,789	57
473	530	82	473	—	—	1,700	—	—	1,700	58
8	—	141	—	—	—	149	—	—	149	59
74,975	108,665	19,424	30,612	471	182	282,825	332	—	283,157	60
104,824¹⁰	38,887	3,918	12	18,865	19,004	200,034	189	161	200,384	61
—	579	—	—	—	66,608	68,883	—	—	68,883	62
1,943	2,153	349	103	725	788	6,503	4	10	6,517	63
7,940	1,615	—	15	—	467	10,240	7	47	10,294	64
4,228	1,478	1,982	1,915	275	33,660	44,572	34	6	44,612	65
14,111	5,246	2,331	2,033	1,000	34,915	61,315	45	63	61,423	66
2,006,064	1,959,027	280,419	334,209	491,440	648,248	6,327,550	7,136	8,409	6,343,095	67
5,685	6,788	965	950	1,450	1,797	19,603	14	27	19,644	68
353	289	291	352	339	361	323	510	311	323	69

¹¹ Consists of: Nfld. - Northern Labrador Affairs (net) - 172, Power Commission re rural electrification 1,431; P.E.I. - Industrial Corporation; N.S. - Industrial Estates Ltd.; N.B. - Development Corporation; Ont. - Hydro Electric Power Commission bonus re rural lines; B.C. - Ferry Authority 41,176, Power Commission 150, Pacific Great Eastern Railway 25,282.

¹² Includes P.E.I. - Ruralelectrification bureau 120; N.S. - Atlantic Provinces pavilion at Expo 171, Centennial projects 214; N.B. - Centennial Celebration Committee 107, Atlantic Provinces pavilion at Expo 136, Centennial projects in municipalities 99; Que. - Pavilion at Expo 1,420; celebration of centennial 2,330; rural electrification bureau 138, grants to credit unions 90; Ont. - Centennial Celebration Committee 1,407; Man. - Centennial projects 1,737; Sask. - Forgiveness of 25 per cent of loans made to municipalities 1,915; Alta. - Celebration of centennial 267; B.C. - Home-owners' subsidy 32,286 of which 29,058 was applied to local school district property tax levies, Centennial committee 800, University Endowment Funds 392, Western Canada exhibit at Expo 178.

¹³ Population at June 1, 1965, as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1966¹

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
thousand of dollars					
	Taxes:				
	Corporations:				
1	Tax on premium income of insurance companies	390	132	1,176	956
2	Other	—	—	—	—
	Income:				
3	Corporations ²	9,295	941	7,801	6,868
4	Individuals ³	6,153	1,240	13,771	9,458
5	Property	—	—	98	454
	Sales ⁵				
6	Alcoholic beverages	6	567	6	6
7	Amusements and admissions	98	90	506	351
8	Motor fuel	12,134	3,582	24,908	20,275
9	Tobacco	1,839	402	6	2,398
10	General	20,235	3,566	21,712	14,889
11	Other commodities and services ⁷	24	—	484	—
12	Succession duties	—	—	—	—
13	Hospital insurance premiums	—	—	6	—
14	Other ⁸	348	13	103	126
15	Totals, taxes	50,516	10,533	70,559	55,775
	Government of Canada:				
16	Statutory subsidies	9,656 ¹⁰	657	2,132	1,745
17	Federal-Provincial fiscal arrangements	33,849 ¹¹	9,679 ¹¹	47,657 ¹¹	43,114 ¹¹
18	Share of income tax on power utilities	263	57	683	24
19	Totals, Government of Canada	43,768	10,393	50,472	44,883
	Privileges, licences, and permits:				
20	Liquor control and regulation	4,567	43	254	—
21	Motor vehicles	3,466	974	7,560	6,418
22	Natural resources	3,259	19	1,624	4,993
23	Other	1,174	140	848	1,102
24	Totals, privileges, licences, and permits	12,466	1,176	10,286	12,513
25	Sales and services	561	441	3,529	2,326
26	Fines and penalties	471	104	526	439
	Government enterprises:				
27	Net income from sales of alcoholic beverages by Provincial				
28	Liquor Commissions	3,896	1,812	15,003	12,224
	Other ¹³	—	—	27	—
29	Totals, government enterprises	3,896	1,812	15,030	12,224
30	Other revenue	307	63	3	161
31	Totals, net general revenue	111,985	24,522	150,405	128,321
32	Population (000's) ¹⁴	488	109	756	615
33	Net general revenue per capita (\$)	229	225	199	209

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary revenue totals as appearing in provincial government Public Accounts. See Introduction and Table 5 for explanation of difference between this table and Table 1.

² Collected by the federal government for all provinces except Quebec and Ontario.

³ Collected by the federal government for all provinces except Quebec.

⁴ Collection of arrears.

⁵ See Table 1, footnote 5.

⁶ Taxed under the general sales tax, item 10.

TABLE 3. Net General Revenue for Fiscal Year Ended March 31, 1966¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousand of dollars										
14,695 ¹	18,031	1,644	1,225	2,999	4,112	45,360	—	—	45,360	1
24,001 ²	611	—	—	—	—	24,612	—	—	24,612	2
144,404 ³	233,734	22,782	16,363	30,617	50,681	523,486	—	—	523,486	3
335,727 ⁴	292,404	32,385	30,120	41,196	71,899	834,353	—	—	834,353	4
— ⁵	1,529	—	5 ⁴	—	8,312	10,398	313	35	10,746	5
— ⁶	—	—	6	—	6	567	93	—	660	6
9,102 ⁷	19,515	1,260	153	1,141	2,268	34,484	14	—	34,498	7
192,304 ⁸	253,522	39,758	30,468	44,221	57,084	678,256	532	805	679,593	8
35,275 ⁹	2,078	7,837	3,575	—	6	53,404	—	—	53,404	9
327,598 ¹⁰	226,198	—	44,979	—	154,162	813,339	—	—	813,339	10
24,593 ¹¹	—	—	—	—	—	25,101	—	—	25,101	11
35,927 ¹²	56,968	—	4 ⁴	1 ⁴	14,992	107,892	—	—	107,892	12
— ¹³	152,935	13,171	17,965 ⁸	—	—	184,071	—	—	184,071	13
2,376 ¹⁴	11,723	1,362	418	281	284	17,034	—	—	17,034	14
1,146,002	1,269,248	120,199	145,275	120,456	363,794	3,352,357	952	840	3,354,149	15
3,962	4,624	2,117	2,124	2,887	1,672	31,576	—	—	31,576	16
212,587	16,837	28,298	29,044	6,008	895	427,968	2,629 ¹²	2,868 ¹²	433,465	17
979	1,321	44	10	2,569	437	6,387	—	—	6,387	18
217,528	22,782	30,459	31,178	11,464	3,004	465,931	2,629	2,868	471,428	19
21,265	30,500	3,121	128	1,295	666	61,839	18	69	61,926	20
57,092	100,664	13,289	9,990	16,673	27,513	243,639	229	85	243,953	21
41,524	45,683	7,349	44,411	257,417	101,962	508,241	38	49	508,328	22
15,893	11,324	1,973	1,890	3,556	3,818	41,718	140	42	41,900	23
135,774	188,171	25,732	56,419	278,941	133,959	855,437	425	245	856,107	24
12,856	22,496	3,659	8,585	9,265	10,716	74,434	41	52	74,527	25
3,667	3,475	792	1,166	2,313	1,378	14,331	38	32	14,401	26
60,376	95,987	17,924	18,443	29,211	41,205	296,081	920	1,157	298,158	27
19,648	—	—	4,725	1,225	—	25,625	—	—	25,625	28
80,024	95,987	17,924	23,168	30,436	41,205	321,706	920	1,157	323,783	29
3,655	836	22	642	434	88	6,211	3	2	6,216	30
1,599,506	1,602,995	198,787	266,433	453,309	554,144	5,090,407	5,008	5,196	5,100,611	31
5,685	6,788	965	950	1,450	1,797	19,603	14	27	19,644	32
281	236	206	280	313	308	260	358	192	260	33

⁷ See Table 1, footnote 7.

⁸ Includes 5,573 premiums for medical care insurance.

⁹ For breakdown see Explanatory Comment to Table 3.

¹⁰ See Table 1, footnote 10.

¹¹ See Table 1, footnote 11.

¹² See Table 1, footnote 12.

¹³ See Table 1, footnote 15.

¹⁴ Population at June 1, 1965 as estimated by the Census Division, Dominion Bureau of Statistics.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1966¹

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
thousand of dollars					
General government:					
1	Executive and administrative ²	6,590	3,854	5,659	6,930
2	Legislative	583	234	382	714
3	Research, planning and statistics.....	40	—	58	331
4	Totals, general government	7,213	4,088	6,099	7,975
Protection of persons and property:					
5	Law enforcement	622	115	864	747
Corrections:					
6	Juvenile delinquents	173	23	463	173
7	Other	565	94	5	265
8	Police protection	2,323	182	1,037	747
9	Other	1,118	182	2,161	1,573
10	Totals, protection of persons and property	4,801	596	4,530	3,505
Transportation and communications:					
11	Airways	—	—	—	—
12	Highways, roads and bridges	32,377	7,647	34,796	33,262
13	Railways	—	48	—	—
14	Telephone, telegraph and wireless	—	—	35	—
15	Waterways	142	13	510	593
16	Other	—	—	22	—
17	Totals, transportation and communications	32,519	7,708	35,363	33,855
Health and social welfare:					
Health:					
18	General health	289	146	158	395
19	Public health	1,027	449	2,594	2,261
20	Medical, dental and allied services	2,634	26	894	263
21	Hospital care	16,265	3,000	29,990	21,570
22	Totals, health.....	20,215	3,621	33,636	24,489
Social welfare:					
23	Old age assistance	2,148	493	2,193	2,177
24	Other aid to the aged.....	135	1,871	282	213
25	Aid to blind persons	152	19	178	160
26	Aid to disabled persons	819	370	1,533	1,052
27	Aid to unemployed and unemployables	8,296	— 59	4,058	836
28	Mothers' allowances	—	255	—	2,130
29	Child welfare	917	236	1,234	969
30	Labour	95	27	246	458
31	Winter works projects in municipalities	—	185	54	—
32	Other social welfare	1,360	83	62	678
33	Totals, social welfare.....	13,922	3,480	9,840	8,673
34	Totals, health and social welfare	34,137	7,101	43,476	33,162
Recreational and cultural services:					
35	Archives, art galleries, museums and libraries.....	351	63	892	279
36	Parks, beaches and other recreational areas.....	245	174	657	206
37	Physical culture.....	64	31	68	1
38	Other	10	83	293	34
39	Totals, recreational and cultural services.....	670	351	1,910	520
Education:					
40	Schools operated by local authorities.....	24,233 ⁵	4,491	28,039	13,181
41	Universities, colleges and other schools.....	2,240	656	8,528	6,886
42	Education of the handicapped	1,453	33	348	324
43	Superannuation and pensions	— 71 ⁷	3	2,502	594
44	Other	767	133	646	517
45	Totals, education.....	28,622	5,316	40,063	21,502

See footnotes at end of table.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1966¹

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousand of dollars										
56,332	69,517	5,143	9,550	8,144	23,424	195,143	656	158	195,957	1
3,419	2,743	587	743	530	973	10,908	50	36	10,994	2
451	3,632	—	218	75	207	5,012	—	95	5,107	3
60,202	75,892	5,730	10,511	8,749	24,604	211,063	706	289	212,058	4
18,648	11,422	2,014	1,900	3,970	3,571	43,873	485	203	44,561	5
1,584	5,957	747	149	3,830	1,985	15,084	—	12	15,096	6
8,459	15,782	1,894	2,122	4,415	8,349	41,950	15	116	42,081	7
28,290	24,578	1,490	1,855	3,057	3,729	67,288	—	445	67,733	8
15,052	18,390	2,461	3,099	6,624	5,353	56,013	36	74	56,123	9
72,033	76,129	8,606	9,125	21,896	22,987	224,208	536	850	225,594	10
1,414	—	17	59	—	—	1,490	3	8	1,501	11
288,402	337,406	41,725	47,047	74,064	94,707	991,433	860	205	992,498	12
—	861	—	—	—	—	909	—	—	909	13
—	97	—	561	—	—	693	24	—	717	14
460	—	7	527	275	2,154	4,681	158	—	4,839	15
304	—	143	—	7	—	476	—	—	476	16
290,580	338,364	41,892	48,194	74,346	96,861	999,682	1,045	213	1,000,940	17
2,078	5,785	387	786	1,145	1,516	12,685	119	2	12,806	18
13,592	13,539	4,311	3,785	1,945	5,716	49,219	124	757	50,100	19
2,707	3,932	1,920	25,341	5,418	7,786	50,921	—	57	50,978	20
401,464	289,608	37,148	41,458	54,094	60,437	955,034	337	604	955,975	21
419,841	312,864	43,766	71,370	62,602	75,455	1,067,859	580	1,420	1,069,859	22
38,647	10,000	2,195	2,166	2,963	2,778	65,760	14	76	65,850	23
7	6,773	989	5,586	1,758	12,820	30,434	12	—	30,446	24
2,454	577	145	234	201	327	4,447	2	11	4,460	25
17,644	7,772	711	864	1,623	1,016	33,404	—	26	33,430	26
73,955	20,121	3,991	5,678	17,387	10,431	144,694	36	88	144,818	27
20,882	16,227	—	503	—	—	39,997	—	—	39,997	28
37,511	15,633	2,973	1,665	3,804	5,020	69,962	63	100	70,125	29
4,686	2,924	517	341	546	651	10,491	—	11	10,502	30
17,138	2,974	95	514	900	493	22,353	—	172	22,525	31
13,882	6,481	2,644	2,946	3,257	2,569	33,962	100	19	34,081	32
226,806	89,482	14,260	19,994	32,942	36,105	455,504	227	503	456,234	33
646,647	402,346	58,026	91,364	95,544	111,560	1,523,363	807	1,923	1,526,093	34
2,811	3,601	1,607	720	1,608	2,587	14,519	230	11	14,760	35
685	5,719	1,506	3,424	1,526	2,730	16,872	26	21	16,919	36
1,220	171	121	—	37	235	1,948	15	48	2,011	37
3,288	2,179	255	1,349	1,459 ⁴	277	9,227	4	25	9,256	38
8,004	11,670	3,489	5,493	4,630	5,829	42,566	275	105	42,946	39
295,925	357,281	46,318	47,867	94,149	91,078	1,002,562	1,846	2,684 ⁶	1,007,092	40
143,113	94,804	13,602	18,133	44,762	26,438	359,162	267	29	359,458	41
546	9,263	1,209	488	821	877	15,362	3	40	15,405	42
— 367 ⁷	39,383	462	1,391	732	4,339	48,968	—	—	48,968	43
37,466	7,308	1,005	1,105	1,288	1,445	51,680	—	9	51,689	44
476,683	508,039	62,596	68,984	141,752	124,177	1,477,734	2,116	2,762	1,482,612	45

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1966¹ - Concluded

No.	Function	Nfld.	P.E.I.	N.S.	N.B.
		thousand of dollars			
	Natural resources and primary industries:				
46	Fish and game	1,781	194	530	608
47	Forests	1,505	142	2,146	4,450
48	Lands: Settlement and agriculture	1,639	985	1,979	1,778
49	Minerals and mines	378	—	810	281
50	Water resources	—	—	99	113
51	Other	217	31	217	369
52	Totals, natural resources and primary industries	5,520	1,352	5,781	7,599
53	Trade and industrial development	940	383	1,712	1,097
54	Local government planning and development	783	21	220	472
	Debt charges: ²				
55	Commission on bond or debenture sales and other management charges	214	3	—	17
56	Discount (or amount amortized) on provincial bond sales	360	44	657	440
57	Interest	10,635	2,560	12,468	11,124
58	Loss on foreign exchange	—	—	—	142
59	Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—
60	Totals, debt charges exclusive of debt retirement⁹	11,209	2,607	13,125	11,723
61	Unconditional grants to local governments¹⁰	2,995	432	1,388	9,709
62	Contributions to government enterprises¹²	1,259	1	419	17
	Other expenditure:				
63	Civil defence	25	7	71	34
64	Housing	139	6	58	—
65	Other ¹³	80	148	367	248
66	Totals, other expenditure	244	161	496	282
67	Totals, net general expenditure exclusive of debt retirement¹⁰	130,912	30,117	154,582	131,418
68	Population (000's)¹⁴	488	109	756	615
69	Net general expenditure exclusive of debt retirement per capita (\$)	268	276	204	214

¹ Not comparable with budgetary expenditure totals as appearing in provincial government Public Accounts. See further explanation in Introduction to this report.

² Includes expenditures on public buildings serving a number of functions.

³ See Table 2, footnote 3.

⁴ See Table 2, footnote 4.

⁵ Includes expenditures re primary and secondary schools operating on a denominational basis and for joint schools.

⁶ See Table 2, footnote 6.

TABLE 4. Net General Expenditure for Fiscal Year Ended March 31, 1966¹ - Concluded

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
11,230	797	709	374	1,101	2,616	19,940	34	78	20,052	46
19,808	28,556	1,933	884	9,015	22,002	90,441	2	10	90,453	47
65,672	20,873	4,901	9,177	13,496	6,894	127,394	19	—	127,413	48
3,201	3,953	561	2,429	5,811	2,329	19,753	2	—	19,755	49
2,641	4,604	8,866	1,435	396	1,274	19,428	- 1	1	19,428	50
4,355	952	1,900	2,695	733	266	11,735	—	—	11,735	51
106,907	59,735	18,870	16,994	30,552	35,381	288,691	56	89	288,836	52
14,685	10,040	2,052	1,803	3,095	1,811	37,618	74	73	37,765	53
1,474	4,626	843	1,826	2,003	525	12,793	155	18	12,966	54
195	331	596	212	104	—	1,672	—	—	1,672	55
2,287	1,957	940	- 504	—	—	6,181	—	—	6,181	56
56,599	61,017	4,812	- 3,998	- 22,326	- 5,062	127,829	223	—	128,052	57
473	492	82	473	—	—	1,662	—	—	1,662	58
8	—	141	—	—	—	149	—	—	149	59
59,562	63,797	6,571	- 3,817	- 22,222	- 5,062	137,493	223	—	137,716	60
104,824¹¹	38,837	3,918	12	18,865	19,004	200,034	189	161	200,384	61
—	579	—	—	—	66,608	68,883	—	—	68,883	62
411	456	70	51	154	276	1,555	4	10	1,569	63
7,940	1,615	—	15	—	467	10,240	—	44	10,284	64
3,216	779	1,982	—	275	33,660	40,755	23	6	40,784	65
11,567	2,850	2,052	66	429	34,403	52,550	27	60	52,637	66
1,853,168	1,592,954	214,645	250,555	379,639	538,688	5,276,678	6,209	6,543	5,289,430	67
5,685	6,788	965	950	1,450	1,797	19,603	14	27	19,644	68
326	235	222	264	262	300	269	444	242	269	69

⁷ Excess of teachers' pension contribution over payments of pensions, etc., to teachers.

⁸ Negative amounts indicate excess of revenue over expenditure.

⁹ For data on debt retirement see Table 6, item 15.

¹⁰ See Table 8, for a breakdown of all amounts paid to local governments.

¹¹ See Table 2, footnote 10.

¹² See Table 2, footnote 11.

¹³ See Table 2, footnote 12.

¹⁴ Population at June 30, 1965 as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 5. Reconciliation of General Revenue with Provincial Accounts for Fiscal Year
Ended March 31, 1966**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	141,460	30,433	151,125	156,357
	To arrive at "gross general revenue"				
	Add:				
2	Revenue of administrative or special funds ¹	6,452	4,249	1,917	1,293
3	Capital account revenue	29,456	—	—	—
4	Revenue deducted from ordinary expenditure in public accounts	236	—	33,752	2,701
5	Revenue deducted from capital expenditure in public accounts	977	3,094	11,014	18,107
6	Expenditure deducted from revenue in public accounts	314	153	738	741
7	Unremitted revenue from liquor operations	—	—	885	—
8	Adjustment under Federal-Provincial Fiscal Arrangements Act	—	15	1,628	—
9	Liquor board revenue other than from liquor sales	—	—	220	—
10	Other	—	—	—	27
11	Total additions	37,435	7,511	50,154	22,869
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	189	2,428	331	406
13	Refunds of current year's revenue included in expenditure in public accounts	—	61	—	—
14	Sinking fund earnings included in revenue in public accounts	—	—	—	—
15	Revenue of working capital funds to be offset against expenditure	388	—	238	185
16	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	875	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts	555	—	—	1,023
19	To deduct amount turned over by liquor board in excess of profits on sales	12	—	—	—
20	Adjustment under Federal-Provincial Fiscal Arrangements Act	—	—	—	—
21	Non-revenue and surplus receipts	490	12	16	803
22	Non revenue items—Loans and repayments	—	—	—	—
23	Non revenue items included in capital account	4,385	—	—	—
24	Collection of pre-Union assets	11	—	—	—
25	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
26	Special fund expenditure included in provincial ordinary revenue	5,985	—	—	—
27	Special fund expenditure included in revenue of other special funds	—	—	—	—
28	Provincial ordinary expenditure included in special fund revenue	289	1,620	245	450
29	Provincial ordinary expenditure included in capital revenue	—	—	—	—
30	Intervote transfer	—	—	—	—
31	Total deductions	13,179	4,121	830	2,867
32	Gross general revenue (Table 1, item 38)	165,716	33,823	200,449	176,359
	To arrive at "net general revenue"				
	Deduct:				
33	Interest, discount, premium and exchange	499	439	6,120	2,774
34	Grants-in-aid and shared-cost contributions	51,028	8,170	43,277	43,874
35	Institutional revenue	2,204	692	647	1,390
36	Net general revenue (Table 3, item 31)	111,985	24,522	150,405	128,321

¹ See Appendix B page 73 for a complete listing of the administrative or special funds included in these statistics.

² Special revenue housing account 158; Amortization account — grant from Federal Government 311.

TABLE 5. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1966

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
1,601,624	1,442,845	210,708	254,417	575,695	544,686	7,551	8,235	1
3,393	400,868	55,168	40,808	2,593	3,567	—	—	2
93	1,401	97,303	—	62,051	—	1,063	2,742	3
103,428	143,918	23,434	72,853	—	107,901	—	—	4
63,762	48,781	12	1,975	—	—	—	—	5
20,684	7,919	740	1,593	1,111	5,122	- 12	—	6
—	—	—	3,572	—	187	—	—	7
—	—	—	—	—	3,734	—	—	8
—	1,540	14	—	546	—	—	—	9
—	—	—	—	—	—	—	469 ²	10
191,360	604,427	176,671	120,801	66,301	120,511	1,051	3,211	11
9,070	12,150	544	1,157	6,384	—	1,736	48	12
60	—	—	—	—	—	—	—	13
5,934	2,750	—	—	—	—	—	—	14
—	—	—	—	—	—	176	—	15
—	—	4	94	237	—	—	—	16
—	—	9	—	6,073	—	—	—	17
11,047	—	—	270	7,579	—	—	—	18
—	—	—	—	—	—	—	1,493	19
2,938	—	—	—	—	—	—	—	20
11,533 ³	768	493	791	856	410	- 12	47	21
—	—	—	—	—	—	—	2,796	22
—	—	87,833	—	53,966	—	—	—	23
—	—	—	—	—	—	—	—	24
—	—	19,768	—	—	—	—	—	25
—	2,386	—	2,562	9	—	—	—	26
—	—	—	—	—	—	—	—	27
—	60,150	14,167	20,257	—	1,083	—	—	28
—	—	—	—	—	—	767	—	29
—	—	—	—	1,782	—	—	—	30
40,582	78,204	122,818	25,131	76,886	1,493	2,667	4,384	31
1,752,402	1,969,068	264,561	350,087	565,110	663,704	5,935	7,062	32
15,413	44,868	12,853	34,427	22,693	5,244	109	—	33
132,997	312,584	51,978	47,716	85,709	101,317	818	1,866	34
4,486	8,621	943	1,511	3,399	2,999	—	—	35
1,599,506	1,602,995	198,787	266,433	453,309	554,144	5,008	5,196	36

³ Includes refunds of previous years' expenditure 5,050, and federal contributions pertaining to previous years concerning certain joint programmes 6,483.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1966**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	134,425	28,477	138,157	146,438
	To arrive at "gross general expenditure":				
	Add:				
2	Expenditure of administrative or special funds ²	10,748	4,130	2,911	1,118
3	Capital account expenditure	56,879	9,048	17,584	18,675
4	Revenue deducted from ordinary expenditure in public accounts	236	—	33,752	2,701
5	Revenue deducted from capital expenditure in public accounts	977	3,094	11,014	18,107
6	Expenditure deducted from revenue in public accounts	314	153	738	741
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure	—	21	196	1
9	Liquor board expenditure other than liquor selling costs	—	—	1,107	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Other	—	—	—	—
12	Total additions	69,154	16,446	67,302	41,343
	Deduct:				
13	Refunds of current year's expenditure included in revenue in public accounts	189	2,428	331	406
14	Refunds of current year's revenue included in expenditure in public accounts	—	61	—	—
15	Debt retirement included in ordinary expenditure	4,772	1,229	4	6,214
16	Revenue of working capital funds to be offset against expenditure	388	—	238	185
17	Operating surplus of working capital funds to be offset against expenditure	—	—	—	—
18	Offsets to adjust contributions to and from government enterprises to a "net" basis	875	—	—	—
19	Employees' contributions to superannuation plan to be offset against expenditure	555	—	—	1,023
20	Contributions to liquor boards offset against liquor profits	808	—	—	—
21	Non-expense and surplus payments	—	117	19	47
22	Non expenditure items — Loans and repayments	—	50	—	—
23	Non expenditure items included in capital account	5,075	—	—	—
	Interfund eliminations:				
24	Special fund expenditure included in provincial ordinary revenue	5,985	—	—	—
25	Special fund expenditure included in revenue of other special funds	—	—	—	—
26	Provincial ordinary expenditure included in special fund revenue	289	1,620	245	450
27	Intervote transfer	—	—	—	—
28	Total deductions	18,936	5,505	833	8,325
29	Gross general expenditure exclusive of debt retirement (Table 2, item 67)	184,643	39,418	204,626	179,456
	To arrive at "net general expenditure":				
	Deduct:				
30	Interest, discount, premium and exchange	499	439	6,120	2,774
31	Grants-in-aid and shared-cost contributions	51,028	8,170	43,277	43,874
32	Institutional revenue	2,204	692	647	1,390
33	Net general expenditure exclusive of debt retirement (Table 4, item 67)	130,912	30,117	154,582	131,418

¹ Total "budgetary" expenditure including capital expenditure 37,998.

² See Appendix B, page 73 for a complete listing of the administrative or special funds included in these statistics.

**TABLE 6. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1966**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
1, 571, 879	1, 214, 749	195, 442	243, 860 ¹	415, 490	533, 799	7, 088	7, 577	1
2, 959	375, 815	54, 549	38, 148	2, 326	2, 300	—	—	2
249, 470	282, 949	110, 288	—	199, 415	—	2, 727	2, 730	3
103, 428	143, 918	23, 434	72, 853	—	107, 901	—	—	4
63, 762	48, 781	12	1, 975	—	—	—	—	5
20, 684	7, 919	740	1, 593	1, 111	5, 122	- 12	—	6
—	294	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
—	1, 501	14	321	—	136	—	—	9
—	—	—	—	—	—	—	—	10
39, 172	—	—	—	—	—	—	185 ³	11
479, 475	861, 177	189, 037	114, 890	202, 852	115, 459	2, 715	2, 915	12
9, 070	12, 150	544	1, 161	6, 384	—	1, 736	48	13
60	—	—	—	—	—	—	—	14
19, 426	41, 500	11, 381	—	1, 637	—	—	—	15
—	—	—	—	—	—	—	—	16
—	—	4	94	237	—	176	—	17
—	—	9	—	6, 073	—	—	—	18
11, 047	—	—	270	7, 579	—	—	—	19
5, 687	713	149	197	454	- 73	- 12	1, 369	20
—	—	—	—	—	—	—	666	21
—	—	59, 619	—	102, 747	—	—	—	22
—	—	—	—	—	—	—	—	23
—	2, 386	—	2, 562	9	—	—	—	24
—	—	—	—	—	—	—	—	25
—	60, 150	14, 167	20, 257	—	1, 083	767	—	26
—	—	18, 187	—	1, 782	—	—	—	27
45, 290	116, 899	104, 060	24, 541	126, 902	1, 010	2, 667	2, 083	28
2, 006, 064	1, 959, 027	280, 419	334, 209	491, 440	648, 248	7, 136	8, 409	29
15, 413	44, 868	12, 853	34, 427	22, 693	5, 244	109	—	30
132, 997	312, 584	51, 978	47, 716	85, 709	101, 317	818	1, 866	31
4, 486	8, 621	943	1, 511	3, 399	2, 999	—	—	32
1, 853, 168	1, 592, 954	214, 645	250, 555	379, 639	538, 688	6, 209	6, 543	33

³ Special expenditure re housing account.

⁴ Debt retirement 11,231 was charged to surplus.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1966**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada:				
	Statutory subsidies:				
1	Under BNA Act	1,656	657	2,132	1,745
2	Newfoundland additional grant	8,000	—	—	—
3	Sub-totals	9,656	657	2,132	1,745
	Federal-Provincial fiscal arrangements:				
4	Share of federal estate tax (1965-66)	803	163	1,884	2,282
5	Equalization (1965-66)	23,625	5,905	33,712	29,100
6	Atlantic Provinces additional grant	10,500	3,500	10,500	10,500
7	Share of federal estate tax (1964-65)	338	31	1,644	265
8	Equalization (1964-65)	- 1,664	65	2,813	642
9	Established Programs (Interim Arrangements Act) for fiscal year 1965-66	—	—	—	—
10	Sub-totals	33,602	9,664	47,265	42,789
	Federal-Provincial Tax-sharing arrangement 1956 adjust- ment, for fiscal years 1957-61:				
11	Succession duty rentals	44	- 7	1,398	- 5,629
12	Equalization	203	64	- 1,006	5,954
13	Stabilization	—	- 42	—	—
14	Sub-totals	247	15	392	325
15	Share of income tax on power utilities	263	57	683	24
16	Totals, Government of Canada (items 16 to 18).....	43,768	10,393	50,472	44,883
	Grants-in-aid and shared-cost contributions:				
	Highways, roads and bridges:				
17	Trans-Canada highway	21,177	1,091	8,270	13,381
18	Railway grade crossing fund	—	—	41	89
19	Roads to resources	1,268	497	204	720
20	Other highways, roads and bridges	1,700	1,249	1,169	1,826
21	Totals, highways, roads and bridges	24,145	2,837	9,684	16,016
	Health and social welfare:				
22	Hospital insurance and diagnostic services	11,667	2,382	18,610	14,680
	General health grants:				
23	Hospital construction	994	201	1,384	219
24	General public health	362	178	807	582
25	Tuberculosis control	184	34	59	72
26	Mental health	181	129	352	311
27	Professional training	91	11	52	65
28	Cancer control	3	16	44	68
29	Public health research	18	19	179	52
30	Medical rehabilitation and crippled children	98	11	89	99
31	Child and maternal health	46	7	68	75
32	Other health	—	—	—	103
33	Old age assistance	2,126	499	2,192	2,166
34	Allowances to blind persons	304	47	491	438
35	Disabled persons allowances	804	359	1,532	1,031
36	Unemployment assistance	4,638	360	1,914	1,469
37	Vocational rehabilitation—Disabled persons.....	55	10	31	62
38	Winter works projects in municipalities	236	242	111	11
39	Other social welfare	—	11	31	17
40	Totals, health and social welfare	21,807	4,516	27,946	21,520
	Recreational and cultural services:				
41	Camp ground and picnic area development	60	20	81	33
42	Fitness and amateur sport	35	28	26	59
43	Centennial Commission	—	—	95	1,117
44	Other recreational and cultural services	—	—	—	—
45	Totals, recreational and cultural services	95	48	202	1,209
	Education:				
	Vocational training:				
46	Capital assistance to trade and vocational schools and technical institutes and vocational high schools	439	161	125	642
47	Vocational high school training program	10	49	150	130

See footnotes at end of table.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1966**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
3,962	4,624	2,117	2,124	2,887	1,672	23,576	—	—	23,576	1
—	—	—	—	—	—	8,000	—	—	8,000	2
3,962	4,624	2,117	2,124	2,887	1,672	31,576	—	—	31,576	3
10,647	15,977	3,015	1,920	4,691	—	41,382	—	—	41,382	4
121,330	—	24,271	28,910	—	—	266,853	2,629 ¹	2,868 ¹	272,350	5
—	—	—	—	—	—	35,000	—	—	35,000	6
1,812	860	— 735	328	36	—	1,291	—	—	1,291	7
- 2,594	—	1,294	- 2,494	565	—	- 1,373	—	—	- 1,373	8
81,462 ²	—	—	—	—	—	81,462	—	—	81,462	9
212,657	16,837	27,845	28,664	5,292	—	424,615	2,629	2,868	430,112	10
—	—	676	120	789	3,621	1,012	—	—	1,012	11
- 70	—	- 223	260	- 73	- 2,102	3,007	—	—	3,007	12
—	—	—	—	—	- 624	- 666	—	—	- 666	13
- 70	—	453	380	716	895	3,353	—	—	3,353	14
979	1,321	44	10	2,569	437	6,387	—	—	6,387	15
217,528	22,782	30,459	31,178	11,464	3,004	465,931	2,629	2,868	471,428	16
34,748	3,020	166	227	19	1,745	83,844	—	—	83,844	17
500	834	—	—	—	110	1,574	—	—	1,574	18
2,921	750	859	671	424	491	8,805	—	—	8,805	19
—	497	—	—	—	—	6,441	—	—	6,441	20
38,169	5,101	1,025	898	443	2,346	100,664	—	—	100,664	21
—	166,407	23,555	25,188	36,352	40,602	339,443	403	1,362	341,208	22
4,261	6,953	79	1,184	1,601	1,459	18,335	—	73	18,408	23
—	4,699	894	721	1,193	1,483	10,919	21	151	11,091	24
—	845	87	81	127	185	1,674	24	3	1,701	25
—	2,777	442	352	645	638	5,827	44	—	5,871	26
—	599	90	84	128	296	1,416	—	5	1,421	27
—	497	—	417	205	259	1,509	—	2	1,511	28
1,102	1,448	626	293	140	417	4,294	—	6	4,300	29
—	930	145	110	91	260	1,833	—	2	1,835	30
—	384	70	199	68	—	917	—	—	917	31
—	—	—	—	—	—	103	—	—	103	32
—	15,591	2,201	2,209	2,668	2,896	32,548	15	74	32,637	33
—	1,172	252	248	285	358	3,595	4	32	3,631	34
—	7,953	690	834	778	1,062	15,043	1	20	15,064	35
10,019	22,207	5,588	4,388	10,952	20,025	81,560	131	65	81,756	36
—	501	171	75	27	—	932	—	—	932	37
24,490	6,368	1,115	1,333	2,175	3,974	40,055	—	1	40,056	38
43	166	151	57	44	116	636	10	—	646	39
39,915	239,497	36,156	37,773	57,479	74,030	560,639	653	1,796	563,088	40
—	—	—	33	12	—	239	13	13	265	41
—	43	76	26	12	69	374	23	21	418	42
1,012	699	534	475	162	452	4,546	—	—	4,546	43
165	—	—	—	—	—	165	2	13	180	44
1,177	742	610	534	186	521	5,324	38	47	5,409	45
24,264	31,531	1,771	847	10,212	15,442	85,434	89	—	85,523	46
—	939	165	165	65	242	1,915	—	19	1,934	47

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1966 - Concluded**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	From Government of Canada—Concluded:				
	Grants-in-aid and shared-cost contributions—Concluded:				
	Education—Concluded:				
	Vocational training—Concluded:				
48	Technician training	92	—	21	147
49	Trade and other occupational training	2,559	59	738	1,339
50	Training in cooperation with industry	—	2	12	—
51	Training of unemployed	779	90	877	192
52	Training of disabled persons	35	3	99	33
53	Training for the preparation and upgrading of technical and vocational teachers, supervisors and administrators	30	3	5	69
54	Training for federal departments and agencies	6	—	26	—
55	Assistance to students	8	—	—	15
56	Technical and vocational correspondence courses	—	—	2	—
57	Apprenticeship training	96	21	—	340
58	Citizenship and language instruction for immigrants	—	1	—	—
59	Other	—	2 ³	—	—
60	Totals, education	4,054	391	2,055	2,907
	Natural resources and primary industries:				
	Fish and game:				
61	Construction of vessels	105	—	1,184	298
62	Fisheries development	150	3	211	—
	Forests:				
63	Forest inventories, reforestation, forest fire protection, forest access road construction, and stand improvement	183	40	145	948
	Lands: Settlement and agriculture:				
64	Agricultural assistance re adverse weather	—	—	—	—
65	Agriculture Rehabilitation and Development Act ...	391	230	469	511
66	Agricultural lime assistance	—	66	110	100
67	Crop Insurance payments	—	8	—	—
68	Other agricultural grants	15	2	32	155
69	Water resources: Conservation and control	—	—	—	10
70	Other natural resources and primary industries grants	—	—	1	—
71	Totals, natural resources and primary industries	844	349	2,152	2,022
	Other expenditure:				
72	Civil defence	45	17	100	143
73	Other	—	10	33	57
74	Totals, other expenditure	45	27	133	200
75	Totals, grants-in-aid and shared-cost contributions from Government of Canada (Table 1, item 19)	50,990	8,168	42,172	43,874
76	Totals, received from Government of Canada	94,758	18,561	92,644	88,757
	From local governments:				
	Shared-cost contributions:				
77	Law enforcement	—	—	—	—
78	Corrections — Juvenile delinquents	—	—	—	—
79	Highways, roads and bridges	—	—	392	—
80	Hospital care	—	—	—	—
81	General and public health and medical services	—	2	—	—
82	Aid to unemployed and unemployables	—	—	—	—
83	Child welfare	—	—	12	—
84	Other social welfare	—	—	—	—
85	Education	—	—	701	—
86	Land drainage and improvement	—	—	—	—
87	Miscellaneous	38	—	—	—
88	Totals, received from local governments (Table 1, item 21)	38	2	1,105	—
89	Totals, received from all governments	94,796	18,563	93,749	88,757

¹ Subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

² Includes 55,142 representing the tax equalization and operating cost adjustment grant for the fifteen month period January 1965 to March 1966 inclusive. Under the Established Programs (Interim arrangements) Act the contracting out arrangements with respect to the hospital insurance program was to be effective as of January 1, 1965, but the Act did not receive Royal Assent until April 3, 1965. The payment to Quebec of 32,160 for the months of January to March 1965 included above was recovered from the payments to Quebec under the Act. See also page 7 of text.

**TABLE 7. Amounts Received from Other Governments for Fiscal Year
Ended March 31, 1966 - Concluded**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
308	1,288	161	253	749	845	3,864	—	—	3,864	48
925	3,815	470	855	3,168	2,099	16,027	—	—	16,027	49
439	65	7	—	5	187	717	—	—	717	50
2,885	16,064	935	420	756	933	23,931	—	—	23,931	51
52	200	125	58	12	49	666	—	—	666	52
38	34	40	2	130	26	377	—	—	377	53
—	39	—	—	—	—	71	—	—	71	54
143	260	6	71	10	30	543	—	—	543	55
17	—	—	—	—	1	20	—	—	20	56
—	91	40	197	204	84	1,073	—	—	1,073	57
—	233	—	7	5	14	260	—	1	261	58
—	—	—	—	—	—	2	—	—	2	59
29,071	54,559	3,720	2,875	15,316	19,952	134,900	89	20	135,009	60
168	—	—	—	—	—	1,755	—	—	1,755	61
—	—	—	—	—	—	364	—	—	364	62
2,054	1,756	443	371	866	1,846	8,652	—	—	8,652	63
2,727	2,700	—	—	—	—	5,427	—	—	5,427	64
6,176	192	803	2,570	445	728	12,515	—	—	12,515	65
1,205	42	—	—	—	64	1,587	—	—	1,587	66
—	—	488	123	—	—	619	—	—	619	67
—	311	9	94	41	22	681	—	—	681	68
—	1,995	7,400	—	—	35	9,440	—	—	9,440	69
372	7	—	80	—	—	460	20	—	480	70
12,702	7,003	9,143	3,238	1,352	2,695	41,500	20	—	41,520	71
1,438	1,697	243	52	571	512	4,818	—	—	4,818	72
66	25	78	1,949	79	8	2,305	18	3	2,326	73
1,504	1,722	321	2,001	650	520	7,123	18	3	7,144	74
122,538	308,624	50,975	47,319	75,426	100,064	850,150	818	1,866	852,834	75
340,066	331,406	81,434	78,497	86,890	103,068	1,316,081	3,447	4,734	1,324,262	76
—	—	—	—	—	—	—	—	—	—	77
—	—	—	—	32	—	32	—	—	32	78
6,084	3,960	—	64	—	—	10,500	—	—	10,500	79
—	—	—	—	10,251 ⁴	—	10,251	—	—	10,251	80
1,327	—	426	333	—	302	2,390	—	—	2,390	81
—	—	—	—	—	—	—	—	—	—	82
2,212	—	—	—	—	566	2,790	—	—	2,790	83
14	—	—	—	—	201	215	—	—	215	84
—	—	—	—	—	184	885	—	—	885	85
109	—	—	—	—	—	109	—	—	109	86
713 ⁵	—	577 ⁶	—	—	—	1,328	—	—	1,328	87
10,459	3,960	1,003	397	10,283	1,253	28,500	—	—	28,500	88
350,525	335,366	82,437	78,894	97,173	104,321	1,344,581	3,447	4,734	1,352,762	89

³ Grant for youth travel program.

⁴ Municipal contributions for hospital insurance.

⁵ Includes municipal contributions for work done in mining villages 590, and for civil protection 94.

⁶ Includes contribution to Manitoba Centennial Corporation from city of Winnipeg 505, town of Tuxedo 34; and from various municipalities for emergency measures 36.

TABLE 8. Transfers to Other Governments, for Fiscal Year Ended March 31, 1966

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	To local governments:				
	Unconditional grants:				
1	Shared-revenue contributions ²	—	—	10	—
2	Subsidies	2,995	432	1,378	9,709
3	Grants in lieu of local taxes on provincial government property ⁵	—	—	—	—
4	Totals, unconditional grants (Table 2, item 61)	2,995	432	1,388	9,709
	Grants-in-aid and shared-cost contributions:				
	Protection of persons and property:				
5	Corrections	—	—	4	28
6	Police protection	—	—	—	—
	Other:				
7	Fire protection	—	2	—	—
8	Other	—	—	—	—
	Transportation and communications:				
9	Highways, roads and bridges	444	51	516	417
	Health and social welfare:				
10	Public health	—	—	368	—
11	Medical, dental and allied services	117	—	—	—
12	Hospital care ⁶	—	—	4,218	457
13	Aid to aged persons (homes)	—	—	—	—
14	Aid to unemployed and unemployables	—	25	—	2,295
15	Child welfare	—	—	—	406
16	Winter works projects	236	427	165	—
17	Other	—	—	—	—
	Recreational and cultural services:				
18	Parks, beaches and other recreational areas	—	—	3	—
19	Other	—	—	22	—
	Education:				
20	Schools operated by local authorities	7	4,165	25,826	10,185 ⁸
	Natural resources and primary industries:				
21	Lands: Settlement and agriculture	—	—	—	—
22	Other	—	—	—	23
23	Local government planning and development	202	6	20	147
	Other expenditure:				
24	Civil defence	—	—	28	109
25	Other	—	34	173	258
26	Totals, grants-in-aid and shared-cost contributions	999	4,710	31,343	14,325
27	Totals, transfers to local governments	3,994	5,142	32,731	24,034
	To Government of Canada:				
28	Police services — RCMP	1,989	182	1,037	747
29	Other ¹³	—	—	—	—
30	Totals, transfers to all governments	5,983	5,324	33,768	24,781

¹ The home-owners' subsidies are not included in this table. They are considered as assistance to the home-owners and in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government. See Table 2, footnote 12.

² N.S. — share of crown land leases; Ont. — share of liquor licences; Alta. — share of liquor fines.

³ Represents compensation payable to municipalities in lieu of right to impose a sales tax.

⁴ Includes payments under the Municipal Unconditional Grants Act 27,642, (residential and farm tax relief 25,600, indigent hospitalization 2,029, administration of justice re Indians 13), payment to mining municipalities 5,403, and entitlement of municipalities under the Municipal Unconditional Grants Amendment Act 2,029.

⁵ Does not include grants in lieu of taxes paid by provincial government enterprises.

⁶ Excludes amounts paid directly to municipal hospital boards.

⁷ Primary and secondary schools are operated on a denominational basis. Grants to denominational schools amounted to 23,030.

TABLE 8. Transfers to Other Governments, for Fiscal Year Ended March 31, 1966

Que.	Ont.	Man.	Sask.	Alta.	B.C. ¹	Sub-total	Yukon	N.W.T.	Total	No.
thousands of dollars										
—	1,553	—	—	296	—	1,859	—	—	1,859	1
104,824 ³	35,074 ⁴	2,706	—	16,926	19,004	193,048	189	161	193,398	2
—	2,260	1,212	12	1,643	—	5,127	—	—	5,127	3
104,824	38,887	3,918	12	18,865	19,004	200,034	189	161	200,384	4
—	477	—	4	—	—	513	—	—	513	5
—	396	—	—	111	—	507	—	—	507	6
1,900	262	—	—	—	—	2,164	—	—	2,164	7
15	38	—	—	—	—	53	—	—	53	8
10,485	102,564	8,364	11,011	7,854	496	142,202	33	70	142,305	9
3,720	4,017	90	272	1,840	320	10,627	—	21	10,648	10
—	47	99	—	—	—	263	—	—	263	11
2	—	—	2	—	—	4,679	—	—	4,679	12
—	2,189	—	—	—	63	2,252	—	—	2,252	13
—	25,594	2,057	6,145	2,482	22,673	61,271	—	153	61,424	14
—	9,821	—	1	—	—	10,228	—	—	10,228	15
41,640	8,746	1,194	—	3,075	4,467	59,950	—	173	60,123	16
—	519	25	—	—	—	544	—	—	544	17
—	501	—	467	37	19	1,027	—	—	1,027	18
—	772	—	663	—	—	1,457	—	—	1,457	19
291,532	383,061	36,297	46,668	89,734	91,290	978,758	9	377 ¹⁰	979,135	20
245	1,339	9	192	273	21	2,079	—	—	2,079	21
50	5,091 ¹¹	102	651	—	—	5,917	—	—	5,917	22
—	1,524	—	384	322	36	2,641	—	—	2,641	23
1,040	1,570	—	1,846	169	599	5,361	—	—	5,361	24
3,827 ¹²	1,398	—	1,915	214	—	7,819	—	—	7,819	25
354,456	549,926	48,237	70,221	106,111	119,984	1,300,312	33	794	1,301,139	26
459,280	588,813	52,155	70,233	124,976	138,988	1,500,346	222	955	1,501,523	27
—	—	1,476	1,854	2,913	3,640	13,838	—	—	13,838	28
35	69	—	2,145	—	—	2,249	—	1,125	3,374	29
459,315	588,882	53,631	74,232	127,889	142,628	1,516,433	222	2,080	1,518,735	30

⁸ Includes grants paid directly to teachers.

⁹ Local schools are operated by the Territorial government and by religious denominations.

¹⁰ Local schools are operated by the federal government, religious denominations and school districts. The amount shown above was paid to school districts.

¹¹ Includes grants to conservation authorities 5,023.

¹² Includes 3,263 interest on debt assumed on loans by the city of Montreal and the Montreal Metropolitan Corporation.

¹³ Consists of: Quebec — Department of Mines and Technical Surveys 35; Ontario — annuities and bonuses to Indians 37, Department of Public Works — flooding and other damages 32; Saskatchewan — South Saskatchewan River Dam Project agreement 2,143, Department of Northern Affairs and Natural Resources — water rights 2; N.W.T. — fees for pupils in Federal schools 1,125.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966
NEWFOUNDLAND**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
General government:							
Executive and administrative	6,590	2,396	4,160	13	—	—	21
Legislative	583	341	242	—	—	—	—
Research, planning and statistics	40	—	40	—	—	—	—
Totals, general government	7,213	2,737	4,442	13	—	—	21
Protection of persons and property:							
Law enforcement	622	419	203	—	—	—	—
Corrections:							
Juvenile delinquents	197	107	90	—	—	—	—
Other offenders	572	346	226	—	—	—	—
Police protection	2,323	771	1,518	—	—	—	34
Other	1,132	735	392	5	—	—	—
Totals, protection of persons and property	4,846	2,378	2,429	5	—	—	34
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	56,522	7,908	48,170	—	—	444	—
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	142	—	142	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications	56,664	7,908	48,312	—	—	444	—
Health and social welfare:							
Health:							
General health	398	244	154	—	—	—	—
Public health	1,803	492	1,073	121	—	117	—
Medical, dental and allied services	2,732	1,655	821	256	—	—	—
Hospital care	30,838	8,380	11,094	11,364	—	—	—
Totals, health	35,771	10,771	13,142	11,741	—	117	—
Social welfare:							
Old age assistance	4,274	—	—	4,274	—	—	—
Other aid to the aged	426	296	130	—	—	—	—
Aid to blind persons	456	—	—	456	—	—	—
Aid to disabled persons	1,623	—	—	1,623	—	—	—
Aid to unemployed and unemploy- ables	12,735	—	—	12,735	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	945	155	107	683	—	—	—
Labour	95	80	15	—	—	—	—
Winter works projects in municipali- ties	236	—	—	—	—	236	—
Other social welfare	1,415	1,010	268	69	—	—	68
Totals, social welfare	22,205	1,541	520	19,840	—	236	68
Totals, health and social welfare	57,976	12,312	13,662	31,581	—	353	68
Recreational and cultural services:							
Archives, art galleries, museums and libraries	375	191	105	67	—	—	12
Parks, beaches and other recreational areas	305	—	305	—	—	—	—
Physical culture	99	—	65	34	—	—	—
Other	10	—	—	10	—	—	—
Totals, recreational and cultural services	789	191	475	111	—	—	12

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
NEWFOUNDLAND - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
				(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities	24,393	408	354	601	—	23,030 ¹	—
Universities, colleges and other schools	6,269	1,808	1,740	2,721	—	—	—
Education of the handicapped	1,459	—	1,362	97	—	—	—
Superannuation and pensions	— 71	—	—	—	—	—	— 71 ²
Other	767	219	13	535	—	—	—
Totals, education	32,817	2,435	3,469	3,954	—	23,030	— 71
Natural resources and primary industries:							
Fish and game	2,036	503	803	20	99	—	611
Forests	1,688	561	1,112	15	—	—	—
Lands: Settlement and agriculture	2,045	450	1,188	41	146	—	220
Minerals and mines	378	125	253	—	—	—	—
Water resources	—	—	—	—	—	—	—
Other	217	78	139	—	—	—	—
Totals, natural resources and primary industries	6,364	1,717	3,495	76	245	—	831
Trade and industrial development	940	271	625	44	—	—	—
Local government planning and development	783	241	310	30	—	202	—
Debt charges:							
Commission on bond or debenture sales and other management charges	214	—	214	—	—	—	—
Discount (or amount amortized) on provincial bond sales	365	—	365	—	—	—	—
Interest	11,129	—	—	11,129	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	11,708	—	579	11,129	—	—	—
Unconditional grants to local governments	2,995	—	—	—	—	2,995	—
Contributions to government enterprises	1,259	—	—	—	—	—	1,259
Other expenditure:							
Civil defence	70	58	10	2	—	—	—
Housing	139	18	3	—	11	—	107
Other	80	—	80	—	—	—	—
Totals, other expenditure	289	76	93	2	11	—	107
Totals, gross general expenditure, exclusive of debt retirement	184,643	30,266	77,891	46,945	256	27,024	2,261

¹ Represents grants to denominational schools.² Pension contributions by teachers in excess of pensions paid out.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
PRINCE EDWARD ISLAND**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government:							
Executive and administrative	3,854	523	3,129	—	—	23	179
Legislative	234	36	198	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government	4,088	559	3,327	—	—	23	179
Protection of persons and property:							
Law enforcement	115	80	35	—	—	—	—
Corrections:							
Juvenile delinquents	23	—	—	23	—	—	—
Other offenders	94	37	57	—	—	—	—
Police protection	182	—	182	—	—	—	—
Other	182	120	60	—	—	2	—
Totals, protection of persons and property	596	237	334	23	—	2	—
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	10,484	1,358	9,075	—	—	51	—
Railways	48	—	48	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	13	2	11	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications	10,545	1,360	9,134	—	—	51	—
Health and social welfare:							
Health:							
General health	146	68	73	5	—	—	—
Public health	994	647	340	7	—	—	—
Medical, dental and allied services	27	—	20	7	—	—	—
Hospital care	5,828	930	698	3,986	—	—	214
Totals, health	6,995	1,645	1,131	4,005	—	—	214
Social welfare:							
Old age, assistance	992	—	—	992	—	—	—
Other aid to the aged	2,071	448	1,623	—	—	—	—
Aid to blind persons	66	—	2	64	—	—	—
Aid to disabled persons	729	—	—	729	—	—	—
Aid to unemployed and unemploy- ables	301	—	56	220	—	25	—
Mothers' allowances	255	—	1	254	—	—	—
Child welfare	236	34	13	189	—	—	—
Labour	27	9	11	7	—	—	—
Winter works projects in municipali- ties	427	—	—	—	—	427	—
Other social welfare	104	47	45	12	—	—	—
Totals, social welfare	5,208	538	1,751	2,467	—	452	—
Totals, health and social welfare	12,203	2,183	2,882	6,472	—	452	214
Recreational and cultural services:							
Archives, art galleries, museums and libraries	63	38	25	—	—	—	—
Parks, beaches and other recreational areas	194	74	115	5	—	—	—
Physical culture	59	—	59	—	—	—	—
Other	83	—	17	66	—	—	—
Totals, recreational and cultural services	399	112	216	71	—	—	—

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued**
PRINCE EDWARD ISLAND - Concluded

Functional analysis	Total as per Table 2	Economic Analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		Salaries and wages (a)	Other (b)				
				(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities	4,491	100	219	7	—	4,165	—
Universities, colleges and other schools	1,104	709	343	52	—	—	—
Education of the handicapped	33	6	10	17	—	—	—
Superannuation and pensions	3	—	3	—	—	—	—
Other	157	59	59	39	—	—	—
Totals, education	5,788	874	634	115	—	4,165	—
Natural resources and primary industries:							
Fish and game	197	52	145	—	—	—	—
Forests	182	109	73	—	—	—	—
Lands: Settlement and agriculture	1,318	257	722	32	307	—	—
Minerals and mines	—	—	—	—	—	—	—
Water resources	—	—	—	—	—	—	—
Other	31	21	10	—	—	—	—
Totals, natural resources and pri- mary industries	1,728	439	950	32	307	—	—
Trade and industrial development	393	54	255	—	73	11	—
Local government planning and develop- ment	21	9	6	—	—	6	—
Debt charges:							
Commission on bond or debenture sales and other management charges	3	—	3	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	44	—	44	—	—	—	—
Interest	2,999	—	—	2,999	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	3,046	—	47	2,999	—	—	—
Unconditional grants to local govern- ments	432	—	—	—	—	432	—
Contributions to government enterprises....	1	—	—	—	—	—	1
Other expenditure:							
Civil defence	24	17	7	—	—	—	—
Housing	6	5	1	—	—	—	—
Other	148	1	147	—	—	—	—
Totals, other expenditure	178	23	155	—	—	—	—
Totals, gross general expenditure exclusive of debt retirement	39,418	5,850	17,940	9,712	380	5,142	394

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 — Continued**

NOVA SCOTIA

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government:							
Executive and administrative	5,659	1,344	2,360	1	—	48	1,906
Legislative	382	254	128	—	—	—	—
Research, planning and statistics	58	—	49	9	—	—	—
Totals, general government	6,099	1,598	2,537	10	—	48	1,906
Protection of persons and property:							
Law enforcement	864	534	318	8	—	4	—
Corrections:							
Juvenile delinquents	516	216	189	90	—	—	21
Other offenders	5	—	—	5	—	—	—
Police protection	1,037	—	1,037	—	—	—	—
Other	2,161	1,083	1,052	26	—	—	—
Totals, protection of persons and property	4,583	1,833	2,596	129	—	4	21
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	44,872	9,118	35,238	—	—	516	—
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	35	23	12	—	—	—	—
Waterways	510	24	396	—	90	—	—
Other	22	—	—	22	—	—	—
Totals, transportation and com- munications	45,439	9,165	35,646	22	90	516	—
Health and social welfare:							
Health:							
General health	389	105	236	48	—	—	—
Public health	3,884	2,463	1,162	243	—	16	—
Medical, dental and allied services	1,023	91	578	2	—	352	—
Hospital care	50,461	8,538	12,545	26,883	—	2,495	—
Totals, health	55,757	11,197	14,521	27,176	—	2,863	—
Social welfare:							
Old age assistance	4,385	—	—	4,385	—	—	—
Other aid to the aged	282	174	108	—	—	—	—
Aid to blind persons	669	—	—	669	—	—	—
Aid to disabled persons	3,065	—	—	3,065	—	—	—
Aid to unemployed and unemploy- ables	6,003	378	25	3,877	—	1,723	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	1,270	309	157	804	—	—	—
Labour	253	215	31	7	—	—	—
Winter works projects in municipali- ties	165	—	—	—	—	165	—
Other social welfare	62	39	14	9	—	—	—
Totals, social welfare	16,154	1,115	335	12,816	—	1,888	—
Totals, health and social welfare	71,911	12,312	14,856	39,992	—	4,751	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	892	133	490	269	—	—	—
Parks, beaches and other recreational areas	738	81	625	10	—	22	—
Physical culture	94	42	16	33	—	3	—
Other	293	7	3	283	—	—	—
Totals, recreational and cultural services	2,017	263	1,134	595	—	25	—

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued**
NOVA SCOTIA - Concluded

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		Salaries and wages (a)	Other (b)				
				(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities	28,039	755	571	887	—	25,826	—
Universities, colleges and other schools	11,287	2,431	2,390	6,435	—	—	31
Education of the handicapped	442	—	325	117	—	—	—
Superannuation and pensions	2,502	—	143	—	—	—	2,359
Other	666	389	—	277	—	—	—
Totals, education	42,936	3,575	3,429	7,716	—	25,826	2,390
Natural resources and primary industries:							
Fish and game	1,926	444	281	17	—	—	1,184
Forests	2,409	1,413	979	17	—	—	—
Lands: Settlement and agriculture	2,331	913	804	101	500	—	13
Minerals and mines	951	431	489	31	—	—	—
Water resources	99	45	54	—	—	—	—
Other	217	215	—	2	—	—	—
Totals, natural resources and pri- mary industries	7,933	3,461	2,607	168	500	—	1,197
Trade and industrial development	1,745	392	1,303	—	—	—	50
Local government planning and develop- ment	220	115	82	3	—	20	—
Debt charges:							
Commission on bond or debenture sales and other management charges	—	—	—	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	657	—	657	—	—	—	—
Interest	18,588	—	19	18,231	—	—	338
Loss on foreign exchange	—	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	19,245	—	676	18,231	—	—	338
Unconditional grants to local govern- ments	1,388	—	—	—	—	1,388	—
Contributions to government enterprises	419	—	—	—	—	—	419
Other expenditure:							
Civil defence	171	101	42	—	—	28	—
Housing	58	—	58	—	—	—	—
Other	462	—	261	76	—	125	—
Totals, other expenditure	691	101	361	76	—	153	—
Totals, gross general expenditure exclusive of debt retirement	204,626	32,815	65,227	66,942	590	32,731	6,321

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
NEW BRUNSWICK**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government:							
Executive and administrative	7,951	1,864	5,220	328	—	—	539
Legislative	714	156	558	—	—	—	—
Research, planning and statistics	369	—	296	35	—	—	38
Totals, general government	9,034	2,020	6,074	363	—	—	577
Protection of persons and property:							
Law enforcement	747	587	160	—	—	—	—
Corrections:							
Juvenile delinquents	224	136	83	4	—	—	1
Other offenders	285	145	107	5	—	28	—
Police protection	747	—	747	—	—	—	—
Other	1,573	893	440	233	—	—	7
Totals, protection of persons and property	3,576	1,761	1,537	242	—	28	8
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	49,289	8,631	40,165	—	—	417	76
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	593	37	556	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications	49,882	8,668	40,721	—	—	417	76
Health and social welfare:							
Health:							
General health	512	347	107	58	—	—	—
Public health	3,469	1,864	1,326	223	—	—	56
Medical, dental and allied services	365	79	206	80	—	—	—
Hospital care	37,645	4,294	2,379	30,515	—	457	—
Totals, health	41,991	6,584	4,018	30,876	—	457	56
Social welfare:							
Old age assistance	4,343	—	—	4,343	—	—	—
Other aid to the aged	213	150	63	—	—	—	—
Aid to blind persons	598	—	—	598	—	—	—
Aid to disabled persons	2,083	—	—	2,083	—	—	—
Aid to unemployed and unemploy- ables	2,305	—	—	10	—	2,295	—
Mothers' allowances	2,130	—	—	2,130	—	—	—
Child welfare	969	56	11	496	—	406	—
Labour	458	232	226	—	—	—	—
Winter works projects in municipal- ities	—	—	—	—	—	—	—
Other social welfare	757	262	248	247	—	—	—
Totals, social welfare	13,856	700	548	9,907	—	2,701	—
Totals, health and social welfare	55,847	7,284	4,566	40,783	—	3,158	56
Recreational and cultural services:							
Archives, art galleries, museums and libraries	279	32	32	215	—	—	—
Parks, beaches and other recreational areas	239	40	194	—	—	—	5
Physical culture	60	—	48	12	—	—	—
Other	34	—	5	29	—	—	—
Totals, recreational and cultural services	612	72	279	256	—	—	5

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966, - Continued
NEW BRUNSWICK - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)
thousands of dollars							
Education:							
Schools operated by local authorities	13,181	562	2,560	1	—	10,058	—
Universities, colleges and other schools	9,921	2,332	2,352	5,206	—	31	—
Education of the handicapped	324	—	23	215	—	86	—
Superannuation and pensions	594	—	12	—	—	—	582
Other	532	330	144	49	—	9	—
Totals, education	24,552	3,224	5,091	5,471	—	10,184	582
Natural resources and primary industries:							
Fish and game	906	209	385	15	—	—	297
Forests	5,413	2,377	2,964	72	—	—	—
Lands: Settlement and agriculture	2,529	1,032	549	357	510	—	81
Minerals and mines	281	149	132	—	—	—	—
Water resources	123	40	60	—	—	23	—
Other	369	192	176	—	—	—	1
Totals, natural resources and pri- mary industries	9,621	3,999	4,266	444	510	23	379
Trade and industrial development	1,116	252	789	—	—	75	—
Local government planning and develop- ment	472	150	172	3	—	147	—
Debt charges:							
Commission on bond or debenture sales and other management charges	17	—	17	—	—	—	—
Discount (or amount amortized) on provincial bond sales	440	—	—	440	—	—	—
Interest	13,898	—	—	13,898	—	—	—
Loss on foreign exchange	142	—	42	11	—	—	89
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	14,497	—	59	14,349	—	—	89
Unconditional grants to local govern- ments	9,709	—	—	—	—	9,709	—
Contributions to government enterprises ..	17	—	17	—	—	—	—
Other expenditure:							
Civil defence	177	27	40	—	—	110	—
Housing	—	—	—	—	—	—	—
Other	344	—	161	—	—	183	—
Totals, other expenditure	521	27	201	—	—	293	—
Totals, gross general expenditure, exclusive of debt retirement	179,456	27,457	63,772	61,911	510	24,034	1,772

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
QUEBEC**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousand of dollars							
General government:							
Executive and administrative	56,343	23,366	28,367	—	—	—	4,610
Legislative	3,419	1,343	1,942	—	—	—	134
Research, planning and statistics	451	257	107	—	—	87	—
Totals, general government	60,213	24,966	30,416	—	—	87	4,744
Protection of persons and property:							
Law enforcement	18,648	9,776	8,872	—	—	—	—
Corrections:							
Juvenile delinquents	1,584	—	1,584	—	—	—	—
Other offenders	8,459	6,192	2,267	—	—	—	—
Police protection	28,290	13,075	15,215	—	—	—	—
Other	15,052	9,452	3,612	73	—	1,915	—
Totals, protection of persons and property	72,033	38,495	31,550	73	—	1,915	—
Transportation and communications:							
Airways	1,414	494	848	1	71	—	—
Highways, roads and bridges	332,655	33,574	265,665	12	—	10,411	22,993 ¹
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	460	—	—	—	460	—	—
Other	304	260	44	—	—	—	—
Totals, transportation and com- munications	334,833	34,328	266,557	13	531	10,411	22,993
Health and social welfare:							
Health:							
General health	2,078	909	1,106	63	—	—	—
Public health	16,021	5,643	3,297	3,361	—	3,720	—
Medical, dental and allied services	2,707	—	683	2,024	—	—	—
Hospital care	408,544	1,665	13,735	391,255	—	2	1,887
Totals, health	429,350	8,217	18,821	396,703	—	3,722	1,887
Social welfare:							
Old age assistance	38,704	—	—	38,704	—	—	—
Other aid to the aged	7	—	7	—	—	—	—
Aid to blind persons	2,454	—	—	2,454	—	—	—
Aid to disabled persons	17,644	—	—	17,644	—	—	—
Aid to unemployed and unemploy- ables	83,917	91	69	83,757	—	—	—
Mothers' allowances	20,882	—	—	20,882	—	—	—
Child welfare	39,723	2,806	663	36,195	—	—	59
Labour	4,686	1,132	3,554	—	—	—	—
Winter works projects in municipal- ities	41,640	—	—	—	—	41,640	—
Other social welfare	13,939	3,228	4,327	6,384	—	—	—
Totals, social welfare	263,596	7,257	8,620	206,020	—	41,640	59
Totals, health and social welfare	692,946	15,474	27,441	602,723	—	45,362	1,946
Recreational and cultural services:							
Archives, art galleries, museums and libraries	2,976	884	723	1,278	—	—	91
Parks, beaches and other recreational areas	685	179	473	—	—	—	33
Physical culture	1,220	—	—	1,220	—	—	—
Other	3,288	592	753	1,916	27	—	—
Totals, recreational and cultural services	8,169	1,655	1,949	4,414	27	—	124

¹ Purchase of land for highways.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 — Continued
QUEBEC — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
Education:							
Schools operated by local authorities	300,355	3,475	—	451	4,000	291,429	1,000
Universities, colleges and other schools	168,873	24,769	41,912	98,128	—	103	3,961
Education of the handicapped	546	—	96	450	—	—	—
Superannuation and pensions	- 367 ²	—	—	—	—	—	- 367 ²
Other	38,014	2,426	4,831	30,757	—	—	—
Totals, education	507,421	30,670	46,839	129,786	4,000	291,532	4,594
Natural resources and primary industries:							
Fish and game	11,426	3,905	7,350	—	168	—	3
Forests	21,862	9,039	12,225	536	—	50	12
Lands: Settlement and agriculture	75,870	15,601	20,003	1,637	38,384	245	—
Minerals and mines	3,810	2,722	1,064	—	24	—	—
Water resources	2,641	1,492	1,104	10	—	35	—
Other	4,699	1,087	3,483	123	6	—	—
Totals, natural resources and pri- mary industries	120,308	33,846	45,229	2,306	38,582	330	15
Trade and industrial development.....	14,751	3,926	9,558	1,001	—	29	237
Local government planning and develop- ment.....	1,480	980	480	20	—	—	—
Debt charges:							
Commission on bond or debenture sales and other management charges	195	—	195	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	2,287	—	2,287	—	—	—	—
Interest	72,012	—	—	67,308	1,441	3,263	—
Loss on foreign exchange	473	—	—	—	—	—	473
Premium (or amount amortized) or loss on sale of securities purchased as investments	8	—	—	—	—	—	8
Totals, debt charges exclusive of debt retirement.....	74,975	—	2,482	67,308	1,441	3,263	481
Unconditional grants to local govern- ments.....	104,824	—	—	—	—	104,824	—
Contributions to government enterprises ..	—	—	—	—	—	—	—
Other expenditure:							
Civil defence	1,943	609	294	—	—	1,040	—
Housing.....	7,940	36	8	7,856	—	40	—
Other	4,228	92	3,248	406	—	482	—
Totals, other expenditure.....	14,111	737	3,550	8,262	—	1,562	—
Totals, gross general expenditure exclusive of debt retirement	2,006,064	185,077	466,051	815,906	44,581	459,315	35,134

² Contributions to teachers' pension plan in excess of pensions paid out.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
ONTARIO**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
				(c)	(d)	(e)	(f)
thousands of dollars							
General government:							
Executive and administrative	69,517	20,128	29,026	6	—	—	20,357
Legislative	2,743	479	2,260	4	—	—	—
Research, planning and statistics	3,632	1,114	2,356	2	—	—	160
Totals, general government	75,892	21,721	33,642	12	—	—	20,517
Protection of persons and property:							
Law enforcement	11,422	8,854	2,358	210	—	—	—
Corrections:							
Juvenile delinquents	6,262	2,758	2,128	1,376	—	—	—
Other offenders	18,880	9,727	8,676	—	—	477	—
Police protection	24,578	19,090	5,090	2	—	396	—
Other	18,390	7,039	10,968	83	—	300	—
Totals, protection of persons and property	79,532	47,468	29,220	1,671	—	1,173	—
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	346,467	62,195	169,454	6	—	102,564	12,248
Railways	861	—	—	—	—	—	861
Telephone, telegraph and wireless	97	—	97	—	—	—	—
Waterways	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications	347,425	62,195	169,551	6	—	102,564	13,109
Health and social welfare:							
Health:							
General health	7,917	3,743	2,167	1,978	—	—	29
Public health	22,741	7,013	9,562	2,131	—	4,017	18
Medical, dental and allied services	4,867	493	4,199	144	—	31	—
Hospital care	465,971	55,529	28,586	377,150	—	—	4,706
Totals, health	501,496	66,778	44,514	381,403	—	4,048	4,753
Social welfare:							
Old age assistance	20,144	—	—	20,144	—	—	—
Other aid to the aged	12,220	132	32	9,867	—	2,189	—
Aid to blind persons	1,744	—	—	1,744	—	—	—
Aid to disabled persons	15,725	—	—	15,725	—	—	—
Aid to unemployed and unemploy- ables	42,135	—	2,268	14,227	—	25,640	—
Mothers' allowances	16,227	—	—	16,227	—	—	—
Child welfare	15,826	290	56	5,659	—	9,821	—
Labour	2,924	1,516	1,370	38	—	—	—
Winter works projects in municipali- ties	9,342	—	—	596	—	8,746	—
Other social welfare	7,063	3,061	1,024	2,452	—	526	—
Totals, social welfare	143,350	4,999	4,750	86,679	—	46,922	—
Totals, health and social welfare	644,846	71,777	49,264	468,082	—	50,970	4,753
Recreational and cultural services:							
Archives, art galleries, museums and libraries	3,601	190	85	3,278	—	48	—
Parks, beaches and other recreational areas	5,721	2,629	869	75	—	501	1,647
Physical culture	214	—	202	12	—	—	—
Other	2,179	445	248	762	—	724	—
Totals, recreational and cultural services	11,715	3,264	1,404	4,127	—	1,273	1,647

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
ONTARIO - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
Education:							
Schools operated by local authorities	379,947	6,337	3,107	173	—	370,330	—
Universities, colleges and other schools	128,294	14,379	13,357	87,827	—	12,731	—
Education of the handicapped	9,504	2,559	4,386	2,559	—	—	—
Superannuation and pensions	39,383	—	—	—	—	—	39,383
Other	7,506	1,073	2,031	4,402	—	—	—
Totals, education	564,634	24,348	22,881	94,961	—	383,061	39,383
Natural resources and primary industries:							
Fish and game	803	340	433	18	—	12	—
Forests	30,312	20,882	9,190	125	—	61	54
Lands: Settlement and agriculture	24,295	6,398	9,302	965	6,248	1,371	11
Minerals and mines	3,953	1,489	2,464	—	—	—	—
Water resources	6,600	1,005	570	2	—	5,023	—
Other	952	952	—	—	—	—	—
Totals, natural resources and pri- mary industries	66,915	31,066	21,959	1,110	6,248	6,467	65
Trade and industrial development	10,065	4,238	5,098	155	—	—	574
Local government planning and develop- ment	4,626	1,779	1,314	14	—	1,519	—
Debt charges:							
Commission on bond or debenture sales and other management charges	331	—	331	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	1,957	—	1,957	—	—	—	—
Interest	105,847	—	—	103,339	—	—	2,508
Loss on foreign exchange	530	—	—	—	—	—	530
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	108,665	—	2,288	103,339	—	—	3,038
Unconditional grants to local govern- ments	38,887	—	—	—	—	38,887	—
Contributions to government enterprises	579	—	—	—	—	—	579
Other expenditure:							
Civil defence	2,153	583	—	—	—	1,570	—
Housing	1,615	721	—	—	—	—	894
Other	1,478	—	76	4	—	1,398	—
Totals, other expenditure	5,246	1,304	76	4	—	2,968	894
Totals, gross general expenditure exclusive of debt retirement	1,959,027	269,160	336,697	673,481	6,248	588,882	84,559

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 — Continued
MANITOBA**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government:							
Executive and administrative	5,143	2,534	503	—	—	—	2,106
Legislative	587	432	150	5	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government	5,730	2,966	653	5	—	—	2,106
Protection of persons and property:							
Law enforcement	2,014	1,334	678	2	—	—	—
Corrections:							
Juvenile delinquents	754	354	201	199	—	—	—
Other offenders	1,948	1,429	518	1	—	—	—
Police protection	1,490	146	1,344	—	—	—	—
Other	2,461	1,434	824	203	—	—	—
Totals, protection of persons and property	8,667	4,697	3,565	405	—	—	—
Transportation and communications:							
Airways	17	1	16	—	—	—	—
Highways, roads and bridges	42,750	7,523	26,152	1	—	8,364	710
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	7	—	7	—	—	—	—
Other	143	143	—	—	—	—	—
Totals, transportation and com- munications	42,917	7,667	26,175	1	—	8,364	710
Health and social welfare:							
Health:							
General health	1,103	454	218	431	—	—	—
Public health	5,881	2,906	2,339	546	—	90	—
Medical, dental and allied services	2,327	222	1,311	695	—	99	—
Hospital care	61,661	6,459	6,282	48,765	—	—	155
Totals, health	70,972	10,041	10,150	50,437	—	189	155
Social welfare:							
Old age assistance	4,396	—	—	4,396	—	—	—
Other aid to the aged	989	207	71	711	—	—	—
Aid to blind persons	397	—	—	397	—	—	—
Aid to disabled persons	1,398	—	—	1,398	—	—	—
Aid to unemployed and unemploy- ables	9,582	—	3	7,522	—	2,057	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	2,973	—	896	2,077	—	—	—
Labour	517	383	132	2	—	—	—
Winter works projects in municipali- ties	1,210	—	16	—	—	1,194	—
Other social welfare	2,966	1,626	1,127	188	—	25	—
Totals, social welfare	24,428	2,216	2,245	16,691	—	3,276	—
Totals, health and social welfare	95,400	12,257	12,395	67,128	—	3,465	155
Recreational and cultural services:							
Archives, art galleries, museums and libraries	2,680	65	1,292	216	—	—	1,107
Parks, beaches and other recreational areas	1,506	460	1,046	—	—	—	—
Physical culture	197	55	43	99	—	—	—
Other	255	—	5	250	—	—	—
Totals, recreational and cultural services	4,638	580	2,386	565	—	—	1,107

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 — Continued**

MANITOBA — Concluded

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)					(c)	(d)
thousands of dollars							
Education:							
Schools operated by local authorities	49,334	—	2,299	15	10,723	36,297	—
Universities, colleges and other schools	14,362	2,613	2,352	9,397	—	—	—
Education of the handicapped	1,209	322	887	—	—	—	—
Superannuation and pensions	462	—	—	—	—	—	462
Other	1,027	655	262	110	—	—	—
Totals, education	66,394	3,590	5,800	9,522	10,723	36,297	462
Natural resources and primary industries:							
Fish and game	754	456	262	36	—	—	—
Forests	2,376	798	832	12	—	—	734
Lands: Settlement and agriculture	6,149	2,754	2,064	1,331	—	—	—
Minerals and mines	561	298	263	—	—	—	—
Water resources	16,287	932	14,950	—	—	102	303
Other	1,900	1,662	238	—	—	—	—
Totals, natural resources and pri- mary industries	28,027	6,900	18,609	1,379	—	102	1,037
Trade and industrial development	2,130	634	1,224	116	147	9	—
Local government planning and develop- ment	843	789	49	5	—	—	—
Debt charges:							
Commission on bond or debenture sales and other management charges	596	—	54	—	—	—	542
Discount (or amount amortized) on provincial bond sales	940	—	—	40	—	—	900
Interest	17,665	—	—	17,104	—	—	561
Loss on foreign exchange	82	—	—	—	—	—	82
Premium (or amount amortized) or loss on sale of securities purchased as investments	141	—	141	—	—	—	—
Totals, debt charges exclusive of debt retirement	19,424	—	195	17,144	—	—	2,085
Unconditional grants to local govern- ments	3,918	—	—	—	—	3,918	—
Contributions to government enterprises	—	—	—	—	—	—	—
Other expenditure:							
Civil defence	349	140	209	—	—	—	—
Housing	—	—	—	—	—	—	—
Other	1,982	—	1,814	168	—	—	—
Totals, other expenditure	2,331	140	2,023	168	—	—	—
Totals, gross general expenditure exclusive of debt retirement	280,419	40,220	73,074	96,438	10,870	52,155	7,662

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued**

SASKATCHEWAN

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
General government:							
Executive and administrative	9,578	3,255	5,600	229	—	—	494
Legislative	743	192	515	6	—	—	30
Research, planning and statistics	218	75	138	5	—	—	—
Totals, general government	10,539	3,522	6,253	240	—	—	524
Protection of persons and property:							
Law enforcement	1,900	1,210	690	—	—	—	—
Corrections:							
Juvenile delinquents	156	113	43	—	—	—	—
Other offenders	2,170	933	1,205	28	—	4	—
Police protection	1,855	—	1,855	—	—	—	—
Other	3,099	2,186	895	18	—	—	—
Totals, protection of persons and property	9,180	4,442	4,688	46	—	4	—
Transportation and communications:							
Airways	59	—	59	—	—	—	—
Highways, roads and bridges	48,009	8,814	26,659	—	—	11,011	1,525
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	562	—	—	—	—	—	562
Waterways	527	273	254	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications	49,157	9,087	26,972	—	—	11,011	2,087
Health and social welfare:							
Health:							
General health	1,184	697	258	223	—	—	6
Public health	5,757	4,582	594	309	—	272	—
Medical, dental and allied services ..	25,451	1,417	23,810	224	—	—	—
Hospital care	68,666	9,002	3,990	14,229	—	2	41,443
Totals, health	101,058	15,698	28,652	14,985	—	274	41,449
Social welfare:							
Old age assistance	4,272	—	—	4,272	—	—	—
Other aid to the aged	6,107	1,612	607	3,888	—	—	—
Aid to blind persons	482	—	—	482	—	—	—
Aid to disabled persons	1,689	—	—	1,689	—	—	—
Aid to unemployed and unemploy- ables	10,080	—	—	3,935	—	6,145	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	1,802	103	404	1,294	—	1	—
Labour	341	261	80	—	—	—	—
Winter works projects in municipali- ties	1,847	—	1	—	—	1,846	—
Other social welfare	3,073	2,380	534	159	—	—	—
Totals, social welfare	29,693	4,356	1,626	15,719	—	7,992	—
Totals, health and social welfare	130,751	20,054	30,278	30,704	—	8,266	41,449
Recreational and cultural services:							
Archives, art galleries, museums and libraries	720	208	146	366	—	—	—
Parks, beaches and other recreational areas	3,457	333	2,349	199	—	467	109
Physical culture	—	—	—	—	—	—	—
Other	1,850	285	455	447	—	663	—
Totals, recreational and cultural services	6,027	826	2,950	1,012	—	1,130	109

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 — Continued
SASKATCHEWAN — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
Education:							
Schools operated by local authorities	48,706	1,312	712	23	—	46,659	—
Universities, colleges and other schools	20,171	1,963	905	17,303	—	—	—
Education of the handicapped	595	90	425	80	—	—	—
Superannuation and pensions	1,391	43	75	—	—	—	1,273
Other	1,168	529	133	496	—	10	—
Totals, education	72,031	3,937	2,250	17,902	—	46,669	1,273
Natural resources and primary industries:							
Fish and game	454	239	196	19	—	—	—
Forests	1,255	293	958	4	—	—	—
Lands: Settlement and agriculture	11,749	2,994	3,183	621	9	2,334	2,608
Minerals and mines	2,429	1,081	1,344	—	—	—	4
Water resources	1,435	187	598	—	—	650	—
Other	2,780	1,583	1,122	72	—	1	2
Totals, natural resources and pri- mary industries	20,102	6,377	7,401	716	9	2,985	2,614
Trade and industrial development	1,933	398	1,443	56	—	—	36
Local government planning and develop- ment	1,832	893	478	59	—	384	18
Debt charges:							
Commission on bond or debenture sales and other management charges	214	—	214	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	155	—	155	—	—	—	—
Interest	29,770	—	—	29,770	—	—	—
Loss on foreign exchange	473	—	—	—	—	—	473
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	30,612	—	369	29,770	—	—	473
Unconditional grants to local govern- ments	12	—	—	—	—	12	—
Contributions to government enterprises	—	—	—	—	—	—	—
Other expenditure:							
Civil defence	103	45	58	—	—	—	—
Housing	15	—	—	—	15	—	—
Other	1,915	—	—	—	—	1,915	—
Totals, other expenditure	2,033	45	58	—	15	1,915	—
Totals, gross general expenditure exclusive of debt retirement	334,209	49,581	83,140	80,505	24	72,376	48,583

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued**

ALBERTA

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government:							
Executive and administrative	8, 144	10, 485	480	40	—	—	- 2, 861 ¹
Legislative	530	46	484	—	—	—	—
Research, planning and statistics	118	97	21	—	—	—	—
Totals, general government	8, 792	10, 628	985	40	—	—	- 2, 861
Protection of persons and property:							
Law enforcement	3, 970	2, 517	1, 435	18	—	—	—
Corrections:							
Juvenile delinquents	3, 875	456	3, 310	109	—	—	—
Other offenders	4, 942	2, 353	2, 589	—	—	—	—
Police protection	3, 057	14	2, 932	—	—	111	—
Other	6, 624	5, 171	1, 393	60	—	—	—
Totals, protection of persons and property	22, 468	10, 511	11, 659	187	—	111	—
Transportation and communications:							
Airways	—	—	—	—	—	—	—
Highways, roads and bridges	74, 297	14, 763	50, 139	3	—	7, 854	1, 538
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—	—
Waterways	275	177	98	—	—	—	—
Other	7	—	—	7	—	—	—
Totals, transportation and com- munications	74, 579	14, 940	50, 237	10	—	7, 854	1, 538
Health and social welfare:							
Health:							
General health	1, 425	632	699	94	—	—	—
Public health	4, 171	1, 156	134	1, 041	—	1, 840	—
Medical, dental and allied services	5, 509	—	5, 494	15	—	—	—
Hospital care	104, 522	13, 066	11, 792	79, 237	—	—	427
Totals, health	115, 627	14, 854	18, 119	80, 387	—	1, 840	427
Social welfare:							
Old age assistance	5, 631	—	—	5, 631	—	—	—
Other aid to the aged	1, 759	74	1, 683	2	—	—	—
Aid to blind persons	486	—	19	467	—	—	—
Aid to disabled persons	2, 401	35	13	2, 353	—	—	—
Aid to unemployed and unemploy- ables	28, 360	424	1, 554	23, 900	—	2, 482	—
Mothers' allowances	503	—	—	503	—	—	—
Child welfare	3, 804	286	688	2, 830	—	—	—
Labour	546	434	112	—	—	—	—
Winter works projects in municipal- ities	3, 075	—	—	—	—	3, 075	—
Other social welfare	3, 329	1, 979	1, 080	270	—	—	—
Totals, social welfare	49, 894	3, 232	5, 149	35, 956	—	5, 557	—
Totals, health and social welfare	165, 521	18, 086	23, 268	116, 343	—	7, 397	427
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1, 770	174	1, 559	37	—	—	—
Parks, beaches and other recreational areas	1, 538	613	672	216	—	37	—
Physical culture	49	—	—	49	—	—	—
Other	1, 459	300	771	388	—	—	—
Totals, recreational and cultural services	4, 816	1, 087	3, 002	690	—	37	—

¹ Represents employer and employee contributions under Public Service Pension Act and Local Authorities Pension Act in excess of payments made - 3,773, and purchase of land 912.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
ALBERTA - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
Education:							
Schools operated by local authorities....	94,149	1,626	708	1,652	—	89,734	429
Universities, colleges and other schools	60,667	6,121	16,111	38,435	—	—	—
Education of the handicapped	861	611	248	2	—	—	—
Superannuation and pensions	732	—	1	—	—	—	731
Other	1,293	614	662	17	—	—	—
Totals, education	157,702	8,972	17,730	40,106	—	89,734	1,160
Natural resources and primary industries:							
Fish and game	1,101	674	418	9	—	—	—
Forests	10,025	4,083	5,888	29	—	—	25
Lands: Settlement and agriculture	14,062	4,473	6,614	590	1,603	273	509
Minerals and mines	5,811	2,862	2,213	11	—	—	725
Water resources	396	334	40	—	22	—	—
Other	733	455	257	21	—	—	—
Totals, natural resources and pri- mary industries	32,128	12,881	15,430	660	1,625	273	1,259
Trade and industrial development	3,095	1,339	1,497	259	—	—	—
Local government planning and develop- ment	2,003	1,681	- 9²	9	—	322	—
Debt charges:							
Commission on bond or debenture sales and other management charges	104	—	104	—	—	—	—
Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—
Interest	367	—	—	367	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	471	—	104	367	—	—	—
Unconditional grants to local govern- ments	18,865	—	—	—	—	18,865	—
Contributions to government enterprises...	—	—	—	—	—	—	—
Other expenditure:							
Civil defence	725	351	205	—	—	169	—
Housing	—	—	—	—	—	—	—
Other	275	—	53	8	—	214	—
Totals, other expenditure	1,000	351	258	8	—	383	—
Totals, gross general expenditure exclusive of debt retirement	491,440	80,476	124,161	158,679	1,625	124,976	1,523

² Includes reimbursement of administrative charges by improvement districts, 325.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 — Continued
BRITISH COLUMBIA**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		(a + b)	(c)	(d)	(e)	(f)
thousands of dollars						
General government:						
Executive and administrative	23,424	18,092	—	—	—	5,332
Legislative	973	904	19	—	—	50
Research, planning and statistics	207	207	—	—	—	—
Totals, general government	24,604	19,203	19	—	—	5,382
Protection of persons and property:						
Law enforcement	3,572	3,572	—	—	—	—
Corrections:						
Juvenile delinquents	2,002	1,987	15	—	—	—
Other offenders	8,399	8,232	167	—	—	—
Police protection	3,729	3,729	—	—	—	—
Other	5,361	5,354	7	—	—	—
Totals, protection of persons and property	23,063	22,874	189	—	—	—
Transportation and communications:						
Airways	—	—	—	—	—	—
Highways, roads and bridges	96,562	93,858	37	—	496	2,171
Railways	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—
Waterways	2,154	2,154	—	—	—	—
Other	—	—	—	—	—	—
Totals, transportation and com- munications	98,716	96,012	37	—	496	2,171
Health and social welfare:						
Health:						
General health	1,933	1,773	160	—	—	—
Public health	9,156	7,393	1,443	—	320	—
Medical, dental and allied services	7,786	7,776	10	—	—	—
Hospital care	104,504	24,416	80,088	—	—	—
Totals, health	123,379	41,358	81,701	—	320	—
Social welfare:						
Old age assistance	5,625	—	5,625	—	—	—
Other aid to the aged	13,752	4,262	9,427	—	63	—
Aid to blind persons	685	—	685	—	—	—
Aid to disabled persons	2,078	—	2,078	—	—	—
Aid to unemployed and unemploy- ables	30,456	—	7,783	—	22,673	—
Mothers' allowances	—	—	—	—	—	—
Child welfare	5,586	235	5,351	—	—	—
Labour	651	648	3	—	—	—
Winter works projects in municipali- ties	4,467	—	—	—	4,467	—
Other social welfare	2,886	2,886	—	—	—	—
Totals, social welfare	66,186	8,031	30,952	—	27,203	—
Totals, health and social welfare	189,565	49,389	112,653	—	27,523	—
Recreational and cultural services:						
Archives, art galleries, museums and libraries	3,039	2,580	459	—	—	—
Parks, beaches and other recreational areas	2,730	2,702	9	—	19	—
Physical culture	304	134	170	—	—	—
Other	277	4	273	—	—	—
Totals, recreational and cultural services	6,350	5,420	911	—	19	—

¹ Data for salaries and wages not available as a separate item.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
BRITISH COLUMBIA - Concluded**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		(a + b)	(c)	(d)	(e)	(f)
thousands of dollars						
Education:						
Schools operated by local authorities....	107,031	2,654	13,087	—	91,290	—
Universities, colleges and other schools	30,528	4,028	26,500	—	—	—
Education of the handicapped	951	920	31	—	—	—
Superannuation and pensions	4,339	—	—	—	—	4,339
Other	1,489	648	841	—	—	—
Totals, education.....	144,338	8,250	40,459	—	91,290	4,339
Natural resources and primary industries:						
Fish and game	2,616	2,610	6	—	—	—
Forests	23,848	23,831	17	—	—	—
Lands: Settlement and agriculture.....	7,708	6,316	258	1,110	21	3
Minerals and mines	2,820	2,390	27	—	—	403
Water resources	1,309	1,309	—	—	—	—
Other	266	262	4	—	—	—
Totals, natural resources and pri- mary industries.....	38,567	36,718	312	1,110	21	406
Trade and industrial development	1,811	1,347	451	—	—	13
Local government planning and develop- ment	525	417	72	—	36	—
Debt charges:						
Commission on bond or debenture sales and other management charges.....	—	—	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	—	—	—	—	—	—
Interest	182	—	68	—	—	114
Loss on foreign exchange	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments.....	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	182	—	68	—	—	114
Unconditional grants to local govern- ments	19,004	—	—	—	19,004	—
Contributions to government enterprises ...	66,608	—	—	—	—	66,608
Other expenditure:						
Civil defence	788	189	—	—	599	—
Housing	467	38	—	—	—	429
Other	33,660	1,245	—	32,286	—	129
Totals, other expenditure	34,915	1,472	—	32,286	599	558
Totals, gross general expenditure exclusive of debt retirement.....	648,248	241,102	155,171	33,396	138,988	79,591

¹ Data for salaries and wages not available as a separate item.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 — Continued
YUKON**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
General government:							
Executive and administrative	656	269	387	—	—	—	—
Legislative	50	22	28	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government	706	291	415	—	—	—	—
Protection of persons and property:							
Law enforcement	485	—	485	—	—	—	—
Corrections:							
Juvenile delinquents	—	—	—	—	—	—	—
Other offenders	15	—	15	—	—	—	—
Police protection	—	—	—	—	—	—	—
Other	36	—	36	—	—	—	—
Totals, protection of persons and property	536	—	536	—	—	—	—
Transportation and communications:							
Airways	3	—	3	—	—	—	—
Highways, roads and bridges	860	740	87	—	—	33	—
Railways	—	—	—	—	—	—	—
Telephone, telegraph and wireless	24	—	24	—	—	—	—
Waterways	158	—	158	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and com- munications	1,045	740	272	—	—	33	—
Health and social welfare:							
Health:							
General health	140	37	101	2	—	—	—
Public health	192	27	165	—	—	—	—
Medical, dental and allied services	—	—	—	—	—	—	—
Hospital care	740	101	—	639	—	—	—
Totals, health	1,072	165	266	641	—	—	—
Social welfare:							
Old age assistance	—	—	—	—	—	—	—
Other aid to the aged	41	—	12	29	—	—	—
Aid to blind persons	6	—	—	6	—	—	—
Aid to disabled persons	2	—	—	2	—	—	—
Aid to unemployed and unemploy- ables	118	—	23	95	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	111	—	5	106	—	—	—
Labour	—	—	—	—	—	—	—
Winter works projects in municipali- ties	—	—	—	—	—	—	—
Other social welfare	110	108	2	—	—	—	—
Totals, social welfare	388	108	42	238	—	—	—
Totals, health and social welfare	1,460	273	308	879	—	—	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	230	—	229	1	—	—	—
Parks, beaches and other recreational areas	39	29	10	—	—	—	—
Physical culture	38	—	38	—	—	—	—
Other	6	—	4	2	—	—	—
Totals, recreational and cultural services	313	29	281	3	—	—	—

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 - Continued
YUKON - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment (e)	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities....	1,846	1,260	586	—	—	—	—
Universities, colleges and otherschools	356	184	167	5	—	—	—
Education of the handicapped	3	—	3	—	—	—	—
Superannuation and pensions	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, education	2,205	1,444	756	5	—	—	—
Natural resources and primary industries:							
Fish and game	34	18	16	—	—	—	—
Forests	2	—	2	—	—	—	—
Lands: Settlement and agriculture.....	19	—	19	—	—	—	—
Minerals and mines	22	—	—	2	20	—	—
Water resources	- 1	—	- 1	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, natural resources and pri- mary industries	76	18	36	2	20	—	—
Trade and industrial development	74	32	32	10	—	—	—
Local government planning and develop- ment	155	36	73	46	—	—	—
Debt charges:							
Commission on bond or debenture sales and other management charges.....	—	—	—	—	—	—	—
Discount (or amount amortized) on provincial bond sales	—	—	—	—	—	—	—
Interest	332	—	—	332	—	—	—
Loss on foreign exchange.....	—	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	332	—	—	332	—	—	—
Unconditional grants to local govern- ments	189	—	—	—	—	189	—
Contributions to government enterprises	—	—	—	—	—	—	—
Other expenditure:							
Civil defence	4	—	4	—	—	—	—
Housing	7	—	7	—	—	—	—
Other	34	—	34	—	—	—	—
Totals, other expenditure	45	—	45	—	—	—	—
Totals, gross general expenditure exclusive of debt retirement.....	7,136	2,863	2,754	1,277	20	222	—

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 — Continued
NORTHWEST TERRITORIES**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ¹	Transfer payments (including interest)	Subsidies to business	Trans- fers to other levels of govern- ment	Other items
		(a + b)	(c)	(d)	(e)	(f)
thousands of dollars						
General government:						
Executive and administrative	158	128	30	—	—	—
Legislative	36	36	—	—	—	—
Research, planning and statistics	95	95	—	—	—	—
Totals, general government	289	259	30	—	—	—
Protection of persons and property:						
Law enforcement	203	203	—	—	—	—
Corrections:						
Juvenile delinquents	12	—	—	—	—	12
Other offenders	116	95	21	—	—	—
Police protection	445	445	—	—	—	—
Other	74	73	1	—	—	—
Totals, protection of persons and property	850	816	22	—	—	12
Transportation and communications:						
Airways	8	8	—	—	—	—
Highways, roads and bridges	205	135	—	—	70	—
Railways	—	—	—	—	—	—
Telephone, telegraph and wireless	—	—	—	—	—	—
Waterways	—	—	—	—	—	—
Other	—	—	—	—	—	—
Totals, transportation and commu- nications	213	143	—	—	70	—
Health and social welfare:						
Health:						
General health	8	—	8	—	—	—
Public health	913	751	141	—	21	—
Medical, dental and allied services	62	—	62	—	—	—
Hospital care	2,039	—	2,039	—	—	—
Totals, health	3,022	751	2,250	—	21	—
Social welfare:						
Old age assistance	150	—	150	—	—	—
Other aid to the aged	—	—	—	—	—	—
Aid to blind persons	43	—	43	—	—	—
Aid to disabled persons	46	—	46	—	—	—
Aid to unemployed and unemploy- ables	153	—	—	—	153	—
Mothers' allowances	—	—	—	—	—	—
Child welfare	102	—	102	—	—	—
Labour	11	11	—	—	—	—
Winter works projects in municipali- ties	173	—	—	—	173	—
Other social welfare	19	1	18	—	—	—
Totals, social welfare	697	12	359	—	326	—
Totals, health and social welfare	3,719	763	2,609	—	347	—
Recreational and cultural services:						
Archives, art galleries, museums and libraries	11	8	3	—	—	—
Parks, beaches and other recreational areas	34	34	—	—	—	—
Physical culture	69	69	—	—	—	—
Other	38	—	38	—	—	—
Totals, recreational and cultural services	152	111	41	—	—	—

¹ Data for salaries and wages not available as a separate item.

**TABLE 9. Functional-economic Cross-classification of Gross General Expenditure
for Fiscal Year Ended March 31, 1966 — Concluded
NORTHWEST TERRITORIES — Concluded**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ¹	Transfer payments (including interest)	Sub- sidies to business	Trans- fers to other levels of govern- ment	Other items
		(a + b)	(c)	(d)	(e)	(f)
thousands of dollars						
Education:						
Schools operated by local authorities	2,703	1,011	—	—	1,502	190
Universities, colleges and other schools	30	—	30	—	—	—
Education of the handicapped	40	27	13	—	—	—
Superannuation and pensions.....	—	—	—	—	—	—
Other	9	6	3	—	—	—
Totals, education	2,782	1,044	46	—	1,502	190
Natural resources and primary industries:						
Fish and game	78	77	—	1	—	—
Forests	10	10	—	—	—	—
Lands: Settlement and agriculture	—	—	—	—	—	—
Minerals and mines	—	—	—	—	—	—
Water resources	1	1	—	—	—	—
Other	—	—	—	—	—	—
Totals, natural resources and pri- mary industries	89	88	—	1	—	—
Trade and industrial development	73	73	—	—	—	—
Local government planning and develop- ment	18	18	—	—	—	—
Debt charges:						
Commission on bond or debenture sales and other management charges	—	—	—	—	—	—
Discount (or amount amortized) on pro- vincial bond sales	—	—	—	—	—	—
Interest	—	—	—	—	—	—
Loss on foreign exchange	—	—	—	—	—	—
Premium (or amount amortized) or loss on sale of securities purchased as investments	—	—	—	—	—	—
Totals, debt charges exclusive of debt retirement	—	—	—	—	—	—
Unconditional grants to local govern- ments	161	—	—	—	161	—
Contributions to government enterprises....	—	—	—	—	—	—
Other expenditure:						
Civil defence	10	10	—	—	—	—
Housing	47	1	—	—	—	46
Other	6	6	—	—	—	—
Totals, other expenditure	63	17	—	—	—	46
Totals, gross general expenditure exclusive of debt retirement	8,409	3,332	2,748	1	2,080	248

¹ Data for salaries and wages not available as a separate item.

TABLE 10. Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1966

Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
Taxes:													
Corporations .....	.4	.5	.8	.7	2.4	1.2	.8	.5	.7	.7	—	—	1.4
Income:													
Corporations	8.3	3.8	5.2	5.3	9.0	14.6	11.5	6.1	6.8	9.2	—	—	10.2
Individuals	5.5	5.1	9.2	7.3	21.0	18.2	16.3	11.3	9.1	13.0	—	—	16.4
Sales:													
Motor fuel	10.8	14.6	16.6	15.8	12.0	15.8	20.0	11.4	9.7	10.3	10.7	16.5	13.3
General	18.1	14.5	14.4	11.6	20.4	14.1	—	16.9	—	27.8	—	—	15.9
All other sales taxes	1.7	4.3	.6	2.1	4.3	1.4	4.6	1.4	.3	.4	2.1	—	2.2
Succession duties	—	—	—	—	2.2	3.6	—	—	—	2.7	—	—	2.2
Hospital insurance premiums	—	—	—	—	—	9.5	6.6	6.7	—	—	—	—	3.6
All other taxes .....	.3	.1	.1	.4	.2	.8	.7	.2	—	1.6	6.3	.7	.5
Totals, taxes	45.1	42.9	46.9	43.2	71.5	79.2	60.5	54.5	26.6	65.7	19.1	17.2	65.7
Government of Canada:													
Statutory subsidies	18.0	17.0	8.4	9.5	.2	.3	1.1	.8	.6	.3	—	—	1.4
Federal-Provincial fiscal arrangements	20.7	25.1	24.4	25.1	8.2	1.1	14.0	10.7	1.2	—	52.4 ¹	52.3 ¹	6.0
Federal-Provincial Tax-Sharing Arrangements 1956 — adjustment for fiscal years 1957-61 .....	.2	.1	.3	.2	—	—	.2	.2	.1	.1	—	—	.1
Established Programs (Interim Arrangements Act) for fiscal year 1965-66	—	—	—	—	5.2	—	—	—	—	—	—	—	1.6
Share of income tax on power utilities .....	.2	.2	.5	—	.1	—	—	—	.6	.1	—	—	.2
Totals, Government of Canada	39.1	42.4	33.6	34.8	13.7	1.4	15.3	11.7	2.5	.5	52.4	52.3	9.3
Privileges, licences and permits:													
Liquor control and regulation	4.1	.2	.2	—	1.3	1.9	1.6	—	.3	.1	.4	1.4	1.2
Motor vehicles	3.1	4.0	5.0	5.0	3.6	6.3	6.6	3.8	3.7	5.0	4.5	1.7	4.8
Natural resources	2.9	.1	1.1	3.9	2.6	2.8	3.7	16.7	56.8	18.4	.8	1.0	10.0
Other	1.0	.5	.5	.8	1.0	.7	1.0	.7	.8	.7	2.8	.9	.8
Totals, privileges, licences and permits	11.1	4.8	6.8	9.7	8.5	11.7	12.9	21.2	61.6	24.2	8.5	5.0	16.8
Liquor profits	3.5	7.4	10.0	9.5	3.8	6.0	9.0	6.9	6.4	7.4	18.4	23.7	5.8
All other revenue	1.2	2.5	2.7	2.8	2.5	1.7	2.3	5.7	2.9	2.2	1.6	1.8	2.4
Totals, net general revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided by the tax rental agreement.

TABLE 11. Percentage Distribution of Net General Expenditure for Fiscal Year Ended March 31, 1966

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
General government	5.5	12.8	3.9	6.1	3.3	4.8	2.7	4.2	2.3	4.5	11.4	4.4	4.0
Protection of persons and property	3.7	1.8	2.9	2.7	3.9	4.8	4.0	3.6	5.8	4.3	8.6	13.0	4.2
Transportation and communications	24.8	31.7	22.9	25.8	15.7	21.2	19.5	19.2	19.5	18.0	16.8	3.2	18.9
Health	15.4	10.9	21.8	18.6	22.6	19.6	20.4	28.5	16.5	14.0	9.3	21.7	20.2
Social welfare	10.6	10.5	6.4	6.6	12.2	5.6	6.6	8.0	8.7	6.7	3.7	7.7	8.6
Education	21.9	16.2	25.9	16.3	25.7	31.9	29.2	27.5	37.3	23.1	34.1	42.2	28.0
Natural resources and primary industries	4.2	4.2	3.7	5.8	5.8	3.8	8.8	6.8	8.0	6.5	.9	1.4	5.5
Debt charges (exclusive of debt retirement) ¹	8.6	7.8	8.5	8.9	3.2	4.0	3.1	- 1.5	- 5.8	- .9	3.6	—	2.6
Contributions to other governments	2.3	1.3	.9	7.4	5.7	2.4	1.8	—	5.0	3.5	3.1	2.5	3.8
All other expenditure	3.0	2.8	3.1	1.8	1.9	1.9	3.9	3.7	2.7	20.3	8.5	3.9	4.2
Net general expenditure (exclusive of debt retirement)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amount indicates excess of revenue over expenditure.

TABLE 12. Historical Summary of Net General Revenue
Fiscal Years Ended Nearest to December 31

Province	1955	1961	1962	1963	1964	1965
millions of dollars						
Newfoundland	33	69	76	81	94	112
Prince Edward Island	8	18	19	19	21	25
Nova Scotia	54	102	114	114	129	150
New Brunswick	53	84	90	95	110	128
Quebec	413	758	865	948	1,240	1,600
Ontario	432	927	1,095	1,182	1,358	1,603
Manitoba	59	118	131	136	163	199
Saskatchewan	103	157	201	217	236	267
Alberta	225	273	294	320	383	453
British Columbia	231	347	364	399	464	554
Yukon Territory	2	2	3	4	5	5
Northwest Territories	1	2	4	4	5	5
Totals	1,614	2,857	3,256	3,519	4,208	5,101

TABLE 13. Historical Summary of Net General Expenditure (Exclusive of Debt Retirement)
Fiscal Years Ended Nearest to December 31

Province	1955	1961	1962	1963	1964	1965
millions of dollars						
Newfoundland	42	83	101	105	126	131
Prince Edward Island	10	19	23	23	24	30
Nova Scotia	58	107	113	125	132	155
New Brunswick	54	95	101	112	117	131
Quebec	400	848	952	1,097	1,437	1,853
Ontario	489	1,037	1,172	1,240	1,381	1,593
Manitoba	52	137	146	162	185	215
Saskatchewan	101	159	179	209	227	250
Alberta	159	279	282	276	311	380
British Columbia	207	339	357	392	407	539
Yukon Territory	2	3	5	5	5	6
Northwest Territories	1	2	4	4	5	6
Totals	1,575	3,108	3,435	3,750	4,357	5,289

TABLE 14. Historical Summary of Net General Revenue by Source
Fiscal Years Ended Nearest to December 31

Source	1955	1961	1962	1963	1964	1965
millions of dollars						
Taxes:						
Corporations:						
Tax on premium income of insurance companies	—	33	33	36	38	45
Other	20	22	23	25	21	25
Income:						
Corporations	54	268	395	412	455	523
Individuals	30	85	360	389	508	834
Sales:						
Motor fuel	269	450	484	539	616	680
General	150	355	516	562	726	813
All other sales taxes	43	61	65	70	78	114
Succession duties	72	66	72	86	92	108
Hospital insurance premiums	8	122	119	124	141	184
All other taxes	19	20	20	22	25	28
Totals, taxes	665	1,482	2,087	2,265	2,700	3,354
Government of Canada:						
Statutory subsidies ¹	24	32	32	32	32	32
Federal-Provincial fiscal arrangements ²	—	—	213	217	307	349
Federal-Provincial Tax-Sharing Arrangements 1956 read — adjustment for fiscal years 1957-61	320	504 ²	24	—	—	3
Established Programs (Interim Arrangements Act) for fiscal year 1965-66	—	—	—	—	—	82
Share of income tax on power utilities	—	6	10	10	10	6
Other	—	—	—	—	25 ³	—
Totals, Government of Canada	344	542	279	259	374	472
Privileges, licences and permits:						
Liquor control and regulation	33	51	53	55	60	62
Motor vehicles	114	182	187	211	222	244
Natural resources	257	296	315	367	440	508
Other	18	32	34	36	39	42
Totals, privileges, licences and permits	422	561	589	669	761	856
Government enterprises:						
Net income from sales of alcoholic beverages by Provincial Liquor Commissions	139	197	217	233	251	298
All other revenue	44	75	84	93	122	121
Totals, net general revenue	1,614	2,857	3,256	3,519	4,208	5,101

¹ Includes BNA Act subsidies and additional subsidies to Newfoundland.

² Includes Atlantic Provinces Adjustment Grants.

³ Includes compensation due to withdrawal from joint programmes 21, Crown Corporations (Provincial taxes and fees) 4.

TABLE 15. Historical Summary of Net General Expenditure by Function
Fiscal Years Ended Nearest to December 31

Function	1955	1961	1962	1963	1964	1965
millions of dollars						
General government	65	135	142	154	178	212
Protection of persons and property	82	141	158	172	189	225
Transportation and communications	448	659	711	790	855	1,001
Health	247	600	655	692	841	1,070
Social welfare	134	286	305	328	372	456
Education	333	841	988	1,089	1,243	1,483
Natural resources and primary industries	122	202	192	208	243	289
Debt charges (exclusive of debt retirement)	55	84	102	123	135	138
Contributions to municipalities	37	71	78	79	164	200
All other expenditure	52	89	104	115	137	216
Net general expenditure (exclusive of debt retirement)	1,575	3,108	3,435	3,750	4,357	5,290

APPENDIX A

CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

The purpose of this appendix is to provide the reader with a better understanding of the types of revenue and expenditure which appear in the various

"source" and "function" categories. It does not purport to be an exhaustive listing of items; rather it is intended to be illustrative.

REVENUE

Taxes

Taxes are set out in detail on Tables 1 and 3 and in the explanatory comments thereto on pages 11 and 12.

Federal - Provincial Fiscal Arrangements

These payments are detailed on Table 7, and in the explanatory comments on pages 7, 8 and 9.

Privileges, Licences and Permits

Liquor Control and Regulation

Individual, corporate and other business licence and permit fees for the purchase, sale or use of alcoholic beverages.

Motor Vehicles

- (1) Commercial, truck and public service vehicles' licence or permit fees
- (2) Operators' licence or permit fees, including drivers' licence examination fees
- (3) Passenger vehicles' licence or permit fees

Natural Resources

- (1) Fish and game—(fish, fur and game royalties, dues or bonuses and fishing, hunting and trapping licence or permit fees)
- (2) Lands and forests—(timber royalties, dues or bonuses and grazing and pasture fees, hay and wood cutting privileges, hay permits, land leases or rentals, logging taxes)
- (3) Minerals—(royalties, dues, bonuses, leases, permit fees or other forms of revenue from the granting of privileges in connection with natural gas, oil, coal and other mining activities, mining taxes)
- (4) Water resources—(beach, sand and water lot leases or rentals, hydraulic leases, log floating rights, storage, licence or permit fees, water power or storage leases, licence or permit fees)
- (5) Other

Other

- (1) Corporation and other business licences
- (2) Other—(building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional

and occupational licence or permit fees, rentals of government real estate or other property and equipment, court and legal fees, law stamps, marriage licences)

Sales of Goods and Services

Sales of goods

- (1) Documents, forms and prints
- (2) Fingerlings and fish fry
- (3) Furniture, including clothing and uniforms
- (4) Government publications, including reports and statutes
- (5) Government real estate and other property and equipment
- (6) Livestock and other animal products
- (7) Materials and supplies
- (8) Provincial lands
- (9) Other

Sales of services

- (1) Airport fees and service charges
- (2) Bridge and ferry tolls
- (3) Dockage and wharfage fees
- (4) Fees and other charges for services rendered by provincial departments or officials
- (5) Board and room provided to employees
- (6) Other—(assaying, analysis, testing and other laboratory fees, certificate and search fees, inspection fees, registration fees, tuition fees)

Fines and Penalties

Liquor Control

Other

- (1) Fish and game
- (2) Forests
- (3) Highways and motor vehicles
- (4) Other

Interest, Discount, Premium and Exchange

Interest (including amounts received from government enterprises and other governments)

- (1) Loans, advances and accounts receivable
- (2) Bank deposits
- (3) Taxes receivable
- (4) Temporary investments
- (5) Other

Discount (or amount amortized) or profit on sale of securities purchased as investments

Premiums (or amount amortized) on provincial bond sales

Profits on Foreign Exchange

Other (includes repayment of expenses incurred by province when issuing securities on behalf of government enterprises)

Contributions from Other Governments

These are set out in detail on Table 7, in items 17 to 87. See explanatory comment to Table 7 on page 13.

Government Enterprises

Amounts included here are listed in a footnote to Table 1. Interest on loans to government enterprises is classified as "interest" revenue. With

the exception of liquor profits, **unremitted** profits of government enterprises are not reflected in these statistics, i.e., only remittances appearing in provincial ordinary revenue are included. For additional statistics on provincial government enterprises see DBS Catalogue No. 61-204. The first edition, which covers the years 1958 to 1961, was published in 1964. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

Other

- (1) Contributions and grants from private sources
- (2) Confiscations, escheates and forfeitures—(bank deposits, election deposits, estates, fishing and hunting equipment)
- (3) Insurance recoveries on fire losses
- (4) Other

EXPENDITURE

General Government

Executive and Administrative

- (1) Accounting, auditing and budgeting
- (2) Assessment, levy and collection of taxes
- (3) Collection and disbursement of funds
- (4) Employees' benefits
(allowances, grants or pensions paid direct by province and government contributions to pension or superannuation funds)
- (5) Executive council
- (6) Ministers of the Crown (salaries only)
- (7) Personnel administration (including civil service nurses)
- (8) Prime Minister's Office
- (9) Public buildings (supervision and control, maintenance and operation. Includes expenditures for public buildings serving more than one function, e.g. health and welfare)
- (10) Public debt and sinking fund administration—(salaries and other expenditures relating to administration but exclusive of amounts paid to outside sources relating to bond sales or retirements, see also "debt charges")
- (11) Purchasing and printing
- (12) Provincial Secretary's Office
- (13) Crown Litigation
- (14) Other

Legislative

- (1) Elections (general and special)
- (2) Maintenance of Government House (or Lieutenant-Governor's apartment)
- (3) Legislative Assembly
- (4) Legislative Council
- (5) Legislative Library
- (6) Lieutenant-Governor's office
- (7) Legislative Counsel
- (8) Revision of statutes
- (9) Other

Research, planning and statistics (research, particularly technical, may also be classified under other functional headings)

- (1) Central Statistical Bureau
- (2) General economic research
- (3) Other

Other

Protection of Persons and Property

Law Enforcement (county courts, coroners, etc.)

Corrections (gaols and other institutions):

- Juvenile delinquents
- Other offenders

Police Protection

Other

- (1) Registration:
Land titles and registry offices
Mining recorders' offices
Motor vehicle law—(administration and registration, and highway safety programmes)
Professional occupations
- (2) Regulation and inspection:
Business and finance
Buildings and equipment
Rental control
Fire Marshal's office
Other
- (3) Trusteeship:
Management of estates of mentally incompetent
Official guardian
Public trustee
- (4) Other

Transportation and Communications

Airways

- (1) Administration and supervision
- (2) Construction and maintenance
- (3) Grants and subsidies
- (4) Other

Highways, Roads and Bridges

- (1) Administration and supervision, including resident engineers
- (2) Grants and subsidies
- (3) Construction, maintenance and repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

Railways

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Telephone, Telegraph and Wireless

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Waterways

- (1) Administration and supervision
- (2) Coastwise and inland shipping subsidies
- (3) Docks and wharves construction and maintenance
- (4) Ferries construction, operation and maintenance
- (5) Other

Other

Health and Social Welfare

Health

General:

- Administration
- Planning
- Research and statistics—(including vital statistics)
- Personnel training
- Other

Public Health (mainly preventive services):

- Environmental health
 - Sanitation—(including water supply and sewage disposal control)
 - Milk and food control—(including pharmaceutical regulation and inspection)
- Industrial health
- Communicable disease control
- Epidemiological control—(including immunization, isolation and quarantine but excluding isolation hospitals, which are included in hospital care)

Tuberculosis prevention—(including diagnostic clinics where these can be segregated from hospital costs)

V.D. control

Other

Mental health—(excluding hospital care)

Cancer—(excluding medical and hospital care)

Maternal and child health

Public health nursing

Health education

Dental health

Laboratory services

Local health services

Other

Medical, Dental and Allied Services:

Administration

Physicians' services, such as those provided to persons receiving various welfare pensions

Nursing services

Dental care

Pharmaceuticals

Other

Hospital Care (including hospital insurance schemes):

Administration—(including licensing and supervision)

Planning

General and special hospitals:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Nurses' training

Mental hospitals and hospital schools:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Tuberculosis hospitals:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Other

Social Welfare

Aid to Aged Persons:

Old age assistance

Pensions

Other aid to aged:

Administration and supervision

Construction and operation of provincial homes for the aged

Grants for construction and operation of other homes for the aged

Aid to Blind Persons:

- Pensions

Aid to Disabled Persons:

- Pensions

Aid to Unemployed and Unemployables:

- Administration and supervision
- Assistance payments directly to persons and to other governments
- Institutional relief (provided in provincial and other institutions)

Mothers' Allowances:

- Administration and supervision
- Allowances

Child Welfare:

- General:
 - Administration
 - Research, statistics and planning
- Child care and protection:
 - Children's aid societies:
 - Administration and supervision
 - Maintenance of wards
 - Other
 - Orphanages:
 - Administration
 - Maintenance and other payments
 - Day nurseries:
 - Administration
 - Maintenance payments

Labour—(excluding farm labour which is classified under Natural Resources and Primary Industries)

- General:
 - Administration
 - Research and planning
 - Statistics
 - Other
- Maintenance of labour standards:
 - Wages and hours of work
 - Inspection of working conditions
- Control of collective bargaining:
 - Conciliation
 - Arbitration
- Employment services

Winter Works Projects in Municipalities

Other Social Welfare:

- General administration and supervision
- Research and planning
- Statistics
- Generalized family service:
 - Administration and supervision
 - Field service
- Widows' pensions
- Other

Recreational and Cultural Services

Archives, Art Galleries, Museums and Libraries

Parks, Beaches, Play Grounds, Zoos and Other Recreational Areas

Physical Culture

Other (including concert halls—construction and operation, or grants therefor)

Education

Schools Operated by Local Authorities (including vocational schools operated by local authorities):

- Administration
- Maintenance of standards:
 - Inspection
 - Attendance
 - Examinations
- Assistance to local schools:
 - Grants for construction
 - Grants for operation

Universities, Colleges and Other Schools:

- Administration and supervision
- Provincial universities, colleges and schools:
 - Normal schools
 - Agricultural schools
 - Universities
 - Vocational schools (see also schools operated by local authorities)
 - Other
- Other universities, colleges and schools

Education of the Handicapped:

- Schools for the blind
- Schools for the deaf and dumb

Superannuation and Pensions:

- Administration
- Teachers' pensions
- Inspectors' pensions
- Contributions to teachers' pension funds

Other:

- General:
 - Administration
 - Curricula
 - Research and planning
 - Statistics
 - Correspondence courses
- Other—(such as adult education, scholarships, bursaries and prizes)

Natural Resources and Primary Industries

Fish and Game

- (1) Administration and supervision
- (2) Control and regulation (enforcement and inspection services)

- (3) Co-operation and marketing
- (4) Promotion and development—(fishing — fish hatcheries and ponds, purchase and distribution of fish, hunting, and trapping of fur, rehabilitation, game bounties, purchase and distribution of game)
- (5) Research and investigation—(animal pathology, biological and fish culture, economic and other research, statistics and publications)
- (6) Other

Forests

- (1) Administration and supervision
- (2) Control and regulation—(enforcement and inspection services, forest ranging, measurements and surveying)
- (3) Extension services—(grants to clubs and municipalities, short courses in forestry)
- (4) Promotion and development—(fire fighting and ranging, reforestation, forest access roads)
- (5) Research and investigation—(economic and other research, forest stations, statistics and publications)
- (6) Co-operation and markets
- (7) Other

Lands: Settlement and Agriculture

- (1) Administration and supervision
- (2) Control and regulation—(farm products control)
- (3) Co-operation and marketing
- (4) Drainage and irrigation
- (5) Extension services—(administration and office expenses, agricultural and horticultural societies, district agriculturists, exhibitions and fairs, short courses in agriculture, study groups and women's institutes, grants to clubs and municipalities)
- (6) Land settlement and rehabilitation
- (7) Land surveys
- (8) Production bonuses or subsidies—(cheese, feed and seed grains, hogs)
- (9) Promotion and development—(apiaries, dairying, field crops, fruit growing, horticulture, livestock, poultry, fur farms)
- (10) Research, investigation and demonstration—(animal pathology, drought control, economic and other research, farms and experimental stations, statistics and publications, veterinary services)
- (11) Soil surveys and conservation
- (12) Other—(such as farm labour)

Minerals and Mines

- (1) Administration and supervision
- (2) Control and regulation—(assessment and assaying, inspection and testing of mines, gas and oil wells)
- (3) Extension services—(short courses in mining and metallurgy)
- (4) Production bonuses or subsidies—(coal, iron ore, natural gas, oil or petroleum)

- (5) Promotion and development—(coal and other mining, natural gas, oil and petroleum, quarrying, mining access roads)
- (6) Research and investigation—(geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

Water Resources

- (1) Administration and supervision
- (2) Control and regulation—(dams, hydraulic services, water storages)
- (3) Promotion and development—(engineering and surveys)
- (4) Research and investigation—(geodetic and hydraulic surveys)
- (5) Other

Other—(such as general planning of natural resource programmes and overall conservation schemes)

Trade and Industrial Development

- (1) Administration and supervision
- (2) Grants or subsidies
- (3) Tourist promotion and publicity
- (4) Other

Local Government Planning and Development

- (1) Administration and supervision
- (2) Assessment
- (3) Planning, including grants to associations or municipalities
- (4) Other

Debt Charges and Other Financial Expenses

Commissions on Bond or Debenture Sales and Other Management Charges

Discount (or amount amortized) on Provincial Bond Sales

Bonded Debt Retirement¹

- (1) Serial debentures—principal instalments
- (2) Sinking fund debentures—sinking fund contributions

Interest

- (1) Bank overdrafts and temporary loans
- (2) Guaranteed debt assumed
- (3) Bonded debt

¹ Eliminated in these statistics when current and capital expenditures are combined. See Table 6, item 15 for amounts so eliminated.

- (4) Savings certificates and deposits
- (5) Treasury bills
- (6) Other borrowings—(superannuation and pension funds, trust funds)

Loss on Foreign Exchange

Premium (or amount amortized) or Loss on Sale of Securities Purchased as Investments

Other

Unconditional Grants to Local Governments

See explanatory comment to Table 8 on page 12.

Contributions to Government Enterprises

Amounts included here are listed in a footnote to Table 2. See also notes in connection with revenue received from government enterprises. Administrative expenses of government enterprises, such as liquor boards and power commissions, are not included in these "general" statistics.

Other

Civil Defence

Housing

Other (such as expenditures resulting from major fires, floods or other disasters)

APPENDIX B

SPECIAL FUNDS INCLUDED IN THESE STATISTICS

Newfoundland:

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities¹
Board of Liquor Control Building Corporation Limited
Centenary Building Corporation Limited
Co-operative Development Loan Board
Corner Brook Hospital Buildings Corporation Limited
Farm Development Loan Board
Fisheries Assistance Fund
Fisheries Loan Board of Newfoundland
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board
Memorial University of Newfoundland Building Corporation Limited
Motor Vehicle Accident Security Account
Newfoundland Fisheries Development Authority
Newfoundland Government Building Corporation Limited
Northern Hospitals Buildings Corporation Limited
Nurses Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
Property Loss Reserve Fund
Public Libraries Board
St. Anthony Hospital Building Corporation Limited
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
University Extension Buildings (Newfoundland 1964) Limited
Unsatisfied Judgement Fund²
Vocational Schools (Western) Building Corporation Limited

Prince Edward Island:

Crop Insurance Board
Farm Establishment (Loan) Board
Fishermen's Loan Board
Hospital Services Commission¹
Insurance Reserve Fund
Unsatisfied Judgement Fund

Nova Scotia:

Board of Commissioners of Public Utilities
Cape Breton Sports Centre Recreation Fund
Community Pastures Board
Industrial Development Fund

Nova Scotia — Concluded:

Industrial Expansion Fund
Industrial Loan Fund
Inverness Recreation and Playground Fund
Municipal Loan Fund
Nova Scotia Fishermen's Loan Board
Nova Scotia Research Foundation
Special Reserve Account
Universities Assistance Fund
Unsatisfied Judgement Fund

New Brunswick:

Board of Commissioners of Public Utilities³
Community Improvement Corporation
Crown Land Sinking Fund
Fire Prevention Act, 1943
Fishermen's Loan Board
Government House Trust Fund
Margaret R. Lynds Bequest
Provision for Matching Grants and Guarantees
Research and Productivity Council
Unsatisfied Judgement Fund
Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

Ontario:

Alcoholism and Drug Addiction Research Foundation
Housing Corporation Limited
Motor Vehicle Accident Claims Fund
Niagara Parks Commission⁴
Ontario Hospital Services Commission¹
Ontario Housing Corporation
Ontario Junior Farmers Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation¹
Ontario Universities Capital Aid Corporation
Sheridan Park Corporation

Manitoba:

Co-operative Promotion Board
Cream Grading Account
Fire Insurance Reserve Fund
Fire Prevention Fund

See footnotes at end of Appendix B.

Manitoba — Concluded:

Horned Cattle Purchase Act
Hospital Services Fund¹
Land Titles Assurance Fund
Manitoba Centennial Corporation
Manitoba Crop Insurance Corporation
Milk Control Board⁵
Reserve for War and Post-War Emergencies
Unsatisfied Judgement Fund

Saskatchewan:

Agricultural Research Foundation⁶
Government Finance Office¹
Horned Cattle Purchases Trust Account
Industrial Development Fund¹
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Crop Insurance Board
Saskatchewan Diamond Jubilee and Canada Centennial Committee
Saskatchewan Economic Development Corporation¹
Saskatchewan Hospitalization Fund¹
Saskatchewan Medical Care Insurance Fund¹

¹ Calendar year 1965.

² Levies are no longer payable to the provincial government but claims are still being settled.

³ Twelve months ended April 30, 1966.

Saskatchewan — Concluded:

Saskatchewan Public Administration Foundation¹
Saskatchewan Research Council
Student Aid Fund

Alberta:

Alberta Crop Insurance Corporation
Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Capital Improvement District Fund
Dairy Producers' Protection Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Land Settlement Board
Medical Grants Stabilization Fund
Pound District Act Trust Account
Scaling Fund
University Endowment Lands Administration

⁴ Twelve months ended October 31, 1965.

⁵ Twelve months ended July 31, 1966.

⁶ Twelve months ended June 30, 1966.



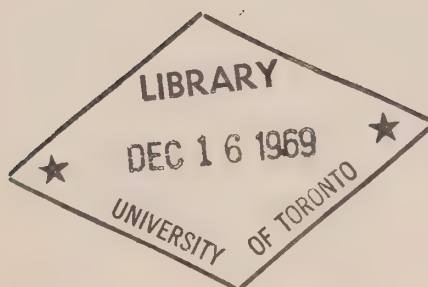
CANADA BUREAU OF STATISTICS

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

1966

(Fiscal Year Ended March 31, 1967)



DOMINION BUREAU OF STATISTICS

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TABLE OF CONTENTS

	Page
Introduction	5
Review of the Fiscal Year 1966-67	7
Summary of Concepts and Definitions	11
Explanatory Comment	11
Table	
1. General Revenue	16
2. General Expenditure	20
3. Reconciliation of General Revenue with Provincial Public Accounts	28
4. Reconciliation of General Expenditure with Provincial Public Accounts	30
5. Amounts Transferred from Other Governments	32
6. Own Source Revenue Deductions	38
7. Functional-economic Cross-classification of Gross General Expenditure:	
Newfoundland	40
Prince Edward Island	42
Nova Scotia	44
New Brunswick	46
Quebec	48
Ontario	50
Manitoba	52
Saskatchewan	54
Alberta	56
British Columbia	58
Yukon Territory	60
Northwest Territories	62
8. Percentage Distribution of Net General Revenue	64
9. Percentage Distribution of Cost of Services Provided	66
10. Historical Summary of Net General Revenue by Province	66
11. Historical Summary of Cost of Services Provided by Province	67
12. Historical Summary of Net General Revenue by source	67
13. Historical Summary of Cost of Services Provided by function	68
Appendix	
A. Classification of Revenue by source and Expenditure by function	69
B. List of Special Funds included in these statistics	75

SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

INTRODUCTION

This publication provides a summary of the revenue and expenditure of provincial governments in Canada and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1967.

Provincial government responsibilities are discharged through a combination of the following administrative bodies:

- Departmental organization,
- Special funds and agencies,
- Institutions,
- Enterprises or utilities.

The statistics contained in this report present the cost to provincial governments of the above administrative bodies with the exception of enterprises and utilities.

Operating statements of provincial government enterprises are not included in this publication because they are considered to be apart from general government. However, profits of enterprises paid to the government are included in revenue in this report and government payments to enterprises are included in expenditure.

The term Net General Revenue as used in this report denotes that Gross General Revenue has been adjusted by deducting (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions. In the previous

reports the term Net General Expenditure was used. However, in this report, this term has been dropped because much of its meaning has been lost due to a change in concepts.

A new concept; "Cost of Services Provided" has been developed and is used in this publication. It is intended to reflect the total cost of the services provided by provincial governments and their agencies even though these costs may be shared by other levels of government through conditional grants. This concept differs from the "net general" concept, in that conditional transfers received from Federal or municipal governments are not deducted from gross expenditures, as they were in determining net general expenditure.

However, in order to permit the calculation of net general expenditure, should it be required by certain users, a supplementary table has been provided (Table 5) which indicates the expenditure functions to which these transfers apply.

The presentation of provincial government revenue and expenditure in this standard form provides a basis for inter-provincial comparisons having a greater degree of consistency than is possible through the use of the provincial public accounts. **It follows, therefore, that the difference between revenue and expenditure as used in this report does not reflect the budgetary surplus or deficit position of a provincial government, but must be interpreted in accordance with the conceptual framework of the statistical series.**

Revenue

Gross general revenue of all provinces for the year under review shows an increase of \$1,012,542,000 over the corresponding figure for the fiscal year ended March 31, 1966. Of this total \$656,151,000 or 65 per cent is accounted for by increased revenue from taxes.

In the main this increase is accounted for by an increase of \$274,209,000 in individual income tax and \$196,303,000 in general sales tax. Revenue from personal income tax increased in all provinces but particularly in Quebec where the increase was \$134,161,000 and in Ontario \$101,433,000 as compared to the corresponding amounts at March 31, 1966. This additional revenue from personal income tax was due largely to increased provincial participation in the individual income tax field. During the current year the Federal Government made available to the provinces three additional percentage points of individual income tax.

In New Brunswick the general retail sales tax was increased from 3 per cent to 6 per cent effective January 1, 1967. This fact along with increased sales over the whole year accounted for increased revenue of \$3.1 million from this source.

In Ontario the retail sales tax increased from 3 per cent to 5 per cent effective April 1, 1966, and was extended to apply to charges on telegrams and long distance telephone calls. The increased revenue from this source was \$165.3 million or 73.1 per cent in the fiscal year under review over that of the 1965 - 66 period. The tax on gasoline was increased by one per cent per gallon to 16 cents, and the tax on diesel fuel for highway use was increased by one and one-half cents to 22 cents per gallon, accounting for additional revenue of \$33.2 million over revenue collected from these sources in the 1965 - 66 fiscal year.

The sales tax on cigarettes was increased from one twentieth to one tenth of a cent per cigarette with adjusted increases on other forms of tobacco. The total revenue from this source was \$19,113,000.

In Saskatchewan a one cent increase in both the gasoline tax to 15 cents and the diesel fuel tax to 18 cents per gallon resulted in total revenue of \$34,581,000 from this source, compared to \$30,468,000 for the 1965 - 66 fiscal period.

Federal-Provincial Fiscal Arrangements

Early in World War II, in order to provide revenue for heavy national expenditures and at the same time control inflationary tendencies the provincial governments vacated the income and corporation tax fields in favour of the Federal Government for the duration of the war and a limited period thereafter. The details of

these agreements are outlined in the 1946 Canada Year Book pages 900-901. Under the Dominion-Provincial Tax Rental Agreements Act 1947 a province was encouraged to levy a corporation income tax of five per cent in order to sustain the level of income taxes on corporations in all provinces. This tax was administered by the Federal Government without cost to the provinces. The details of this Act can be found in the 1954 edition of the Canada Year Book pages 1087-1090. Under the 1952 Tax Rental Agreement Act all provinces except Ontario and Quebec agreed to lease their personal and corporation income taxes, special corporation taxes and succession duties to the Government of Canada in exchange for a rental fee. Ontario, which had not entered into the 1947 agreements, also agreed to lease personal and corporation income taxes and special corporation taxes, but retained the right to levy succession duties. For further details on this agreement see pages 1087-1090 of the 1954 edition of the Canada Year Book.

Under the Federal-Provincial Tax Sharing Arrangements Act 1957 - 62 all provinces and the territories except Quebec and Ontario signed agreements relating to the three tax fields covered by the Federal-Provincial Tax-sharing arrangements in effect for the years 1958 - 62 and covering tax years 1957 to 1961. Ontario chose to rent only the personal income tax field to the Federal Government and Quebec stayed out entirely accepting only the unconditional equalization payment. The Act provided for payments by the Federal Government to the provinces as follows: (1) a rental payment covering the personal income tax, corporation income tax and inheritance fields and calculated on the basis of the yield of specified "standard taxes" in these fields; (2) an equalization payment to bring a province's per capita yield from the three standard taxes up to the weighted average per capita yield of such taxes in the two provinces with the highest per capital yields; (3) a stabilization payment to bring a province's yield from the equalization payment and standard taxes up to a minimum which was the greater of (a) the previous financial arrangements extended into current years, (b) the last payment under the previous arrangements adjusted for population changes, or (c) 95 per cent of the average payments for the previous two years under the 1957 - 62 arrangements.

The Federal-Provincial Fiscal Arrangements Act was passed by parliament in 1961. The arrangements which it authorized were to have applied in the taxation years 1962 to 1966 inclusive. However, several subsequent amendments and certain new arrangements altered considerably the original terms, of which the major were:

(a) The abatement by the Federal Government of its corporate income tax to the extent of nine per cent of corporate taxable income.

(b) The abatement by the Federal Government of its personal income tax to the extent of 16 per cent in 1962 and by an additional one per cent in each of the succeeding years.

(c) The continuation of the 50 per cent abatement of federal estate tax in provinces levying their own succession duties (i.e. Quebec, Ontario and British Columbia), and the payment of 50 per cent of the federal estate tax collections in provinces which do not levy succession duties, (i.e. all except the above three).

(d) The continuation of equalization payments based on a revised formula which took into account provincial revenue from natural resources and under which all provinces were "brought up" to the national average per capita yield from standard income and estate taxes.

(e) Stabilization which was a guarantee that the provincial yield from standard taxes plus equalization would not in any year be permitted to fall below 95 per cent of that province's average receipts for tax rental, equalization and stabilization for the two preceding years.

(f) The continuation of the additional one per cent abatement of corporation income tax by the Federal Government in lieu of federal grants to universities.

(g) The payment of a special grant of \$8 million annually to the province of Newfoundland.

(h) The increase of the Atlantic Provinces Adjustment Grants to \$10.5 million for each of the provinces of Newfoundland, Nova Scotia and New Brunswick and to \$3.5 million for Prince Edward Island.

The principal changes to the above terms may be summarized as follows:

(a) Effective January 1, 1964 the abatement of the personal income tax was increased to 21 per cent from the otherwise 19 per cent, and effective January 1, 1965 to 24 per cent from the otherwise 20 per cent.

(b) Effective April 1, 1964 the base of the equalization payment was again confined to the per capita yield of the standard taxes, with each province equalized up to the average in the top two provinces instead of the national average, but there was a deduction for provinces in which natural resource revenues were above average. This deduction was 50 per cent of the amount by which the three year average of natural resource revenue per capita in the province exceeded the national average, multiplied by the population of the province.

(c) Effective April 1, 1965 the federal estate tax abatement or payment was increased to 75 per cent and the succession duty levying provinces were given the option of the extra 25 per cent abatement or cash compensation. Ontario and Quebec chose the latter while British Columbia elected the former.

(d) Effective January 1, 1965 an abatement of an additional three per cent of personal income tax was

introduced in lieu of federal allowances for persons sixteen and seventeen years of age attending school, providing the province had in operation a similar scheme at the time of the introduction of the federal program. Quebec alone qualified for this abatement.

(e) The fiscal arrangements between the federal and provincial governments was further altered by the Established Programs (Interim Arrangements) Act which was given Royal assent in April 1965, but with retroactive effect to January 1, 1965 and April 1, 1965. This legislation provided for further federal personal income tax abatements. These are related to certain Federal-Provincial joint programs. The Act allowed any province wishing to assume full responsibility for such programs to "opt out" without losing the financial benefit associated with its otherwise "joint" nature. The abatements are scaled by program in accordance with the federal participation in each, and are subject to equalization designed to bring the per capita yield from the abatement points specified for each program up to the average per capita yield of the same number of points in the top two provinces. Provision is made for the refund of any excess, over that which would have been payable in the absence of "opting out".

Only the province of Quebec entered into the required supplemental agreements pursuant to the act, and it did so, in respect of all programs for which an abatement was provided. In this report, for the year under review (1966 - 67), the programs affected, the abatement, and the abatement equalization payments to Quebec by the Federal Government, were as follows:

Program	Equalized abatement points	Abatement equalization payments \$'000
For fiscal year 1966 - 67:		
Hospital insurance	14	39,942
Special welfare:		
Categorical welfare . .	2	4,471
Unemployment assist- ance (welfare)	2	8,502
Technical and Vocational Training Act	1	14,139
Health grants	1	85
Sub-totals	20	67,139
For fiscal year 1965 - 66 (adjustments):		
Hospital insurance		- 10,884
Special welfare:		
Categorical welfare		- 339
Unemployment assistance (welfare)		- 1
Technical and Vocational Training Act		- 182
Health grants		1,902
Sub-total		- 9,504
Net payment		57,635

Provinces were allowed to opt out of the following additional programs and receive cash compensation equivalent to the federal contribution to which the provinces would be entitled under the program.

- Agricultural lime assistance,
- Forestry programs,
- Hospitals construction program,
- Campgrounds and picnic area program,
- Roads to resources program.

For the fiscal year under review 1966 - 67, the provinces did not avail themselves of this second category of the supplemental agreements.

In July 1966 the Canada Assistance Plan was enacted. It provides a basis for co-ordinating the various public welfare programs in each province and permits the previous shared-cost assistance programs (old age assistance, disabled persons allowances and unemployment assistance) to be replaced by one general co-ordinated program. Under the Canada Assistance Plan legislation was introduced to change the rate of the income tax abatement. The original agreement allotted (a) a total of two points to old age assistance, blind and disabled allowances, and (b) two points to the welfare portion of unemployment assistance. Under the new arrangements, both are included under the heading of special welfare and allotted a total of four points. In addition to the welfare portion, all other forms of unemployment assistance are now included. The Canada Assistance Plan is a comprehensive public assistance plan which includes medical services for welfare recipients and is extended to needy mothers and children. Its costs are shared jointly by the federal and provincial governments but opting-out arrangements apply if a province chooses to operate its own plan.

Current Year Provincial Income Tax and Federal Abatement Rates

For the year under review (1966 - 67), all provinces except Manitoba, Saskatchewan and Quebec levied a personal income tax equivalent to the federal abatement, i.e., 24 per cent. Manitoba and Saskatchewan both imposed a rate five per cent higher than the abatement i.e., 29 per cent. Quebec levied its personal income tax at various rates depending on the amount of income. The general abatement in Quebec was the same as in the other provinces - 24 per cent. However, an additional three per cent abatement was in effect in this province in respect of Quebec's allowances to sixteen and seventeen year old students attending school. Further, the full 20 per cent abatement in respect of "opting out", was applicable in Quebec effective January 1, 1965. Consequently, the total personal income tax abatement in Quebec was 47 per cent.

Effective January 1, 1966 the Federal Government increased the provinces' share of the income tax on power utilities from 50 per cent to 95 per cent.

The federal university grants were increased from \$2 to \$5 per head commencing with the 1966 - 67 school year which began September 1. No change was proposed in the rate of corporation tax abatement which Quebec received in lieu of the \$2 per capita grant to cover the increase. Instead, provision was made for payments of the additional \$3 per head in the form of cash payment to both Quebec and the Association of Universities and Colleges of Canada which distributes the grants to the provinces.

In 1966 - 67 the abatement of federal corporation income tax was nine per cent in all provinces except Quebec; Quebec qualified for an additional one per cent in lieu of accepting federal grants to universities. All provinces except Quebec, Ontario, Manitoba and Saskatchewan levied a corporation income tax equivalent to the nine per cent federal abatement. The rates levied by Manitoba and Saskatchewan were one per cent higher than the abatement; i.e., 10 per cent, Ontario's rate was two per cent higher at 11 per cent, while that of Quebec was two per cent higher than its abatement of 10 per cent, i.e., Quebec's Levy was 12 per cent.

Federal-Provincial-Municipal Winter Works Incentive Program

The Federal-Provincial-Municipal Winter Works Incentive Program under which the Federal Government contributes an amount equal to one-half the cost of labour incurred on winter works projects by municipalities was introduced in the fiscal year 1958 - 59 and continued to and included the fiscal year 1966 - 67. In areas designated by the Minister of Labour to have high winter unemployment, the Federal Government contributes 60 per cent of the labour costs. All payments by the Federal Government were channeled through the provincial governments. All provinces except Newfoundland provided a further contribution to the municipalities toward this labour cost. The provincial Public Accounts do not reveal the nature of the projects which were carried on by the municipal governments, but in this report the payments of the federal and provincial contributions under this program to the municipalities have been classified under the heading of "Social welfare". (See line 32, Table 2). In issues of this publication prior to 1965, this item of expenditure was shown under "Other expenditure". The amount involved in 1966 - 67 was \$53,551,000, while the corresponding figure for 1965 - 66 was \$62,582,000.

Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corpora-

tions. The Newfoundland Government has entered into long-term hire purchase agreements with these corporations. For the fiscal year under review, the capital expenditures made by the corporations are included in the provincial government expenditures, and the annual "rent" paid to the corporations and appearing in the budgetary expenditure in the provincial public accounts has been replaced by the interest and principal payments

made by the corporations on their bonded debt. The principal payment on this debt is then excluded from the final figure for ordinary and capital (general) expenditure.

The following table indicates the functions to which the expenditures of each of these corporations have been allocated.

Newfoundland Building Corporations

	Interest	Hospital care	Other functions
		\$'000	
Bell Island Hospital Building Corporation Limited	65	2	—
B.L.C. Building Corporation Limited	139	—	950 ¹
Centenary Building Corporation Limited	—	—	5,224 ²
Corner Brook Hospital Buildings Corporation Limited	89	967	—
Fish Buildings Limited	—	—	1,147 ³
Gander Hospital Corporation Limited	296	—	—
Grace Hospital Extension Corporation Limited	534	1,803	—
Grand Falls Hospital Corporation Limited	212	—	—
Marystown Shipyard Construction Limited	—	—	8,749 ⁴
Memorial Park Realty Corporation Limited	—	—	227 ⁵
Memorial University of Newfoundland Building Corporation Limited	665	—	—
Mooring Cove Building Company Limited	—	—	7,108 ⁴
Newfoundland Government Building Corporation Limited	478	—	—
Northern Hospitals Building Corporation Limited	420	29	—
Nurses Training School Building Corporation Limited	340	—	—
Pepperrell Hospital Reconstruction Corporation Limited	327	1,693	—
St. Anthony Hospital Building Corporation Limited	—	2,260	—
St. John's Infirmary Building Corporation Limited	239	—	—
Technical College Building Corporation Limited	360	—	—
University Extension Buildings (Newfoundland 1964) Limited	—	—	10,644 ⁶
Vocational Schools (Western) Building Corporation Limited	224	—	—
Totals	4,388	6,754	34,049

- ¹ Executive and administrative.
- ² Recreation and cultural services.
- ³ Fish and game.
- ⁴ Trade and industrial development.
- ⁵ Local government planning and development.
- ⁶ Universities, colleges and other schools.

Toll Autoroutes and Ferry Authorities

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Quebec Autoroutes Authority, a toll authority set up by the province of Quebec in 1957, or of the British Columbia Ferry Authority, a provincial toll authority which commenced operations in 1954 as the B.C. Toll Highways and Bridges Authority. These two entities are considered as Provincial Government Enterprises for statistical purposes. The following tables show the revenues and expenditures of the Quebec Autoroutes Authority for the year ended December 31, 1966 and of the B.C. Ferry Authority for the fiscal year ended March 31, 1967.

These statements have been prepared using the same type of analysis as in the main tables of this report. For example, the "general" expenditures include both the ordinary and capital expenditures made by the Authorities in the year under review and exclude sinking fund earnings and the provisions for debt retirement.

In any study of inter-governmental statistics relating to expenditures on highways, roads and bridges, the transactions of the Quebec Autoroutes Authority and the British Columbia Ferry Authority should be taken into consideration.

THE QUEBEC AUTOROUTES AUTHORITY

Revenue and Expenditure for the Fiscal Year Ended
December 31, 1966
(thousands of dollars)

Revenue:

Sales and services — tolls, etc.	9,252
Total revenue	9,252

General expenditure:

Highways, roads and bridges	30,102
Debt charges, exclusive of debt retirement	12,197
Total gross expenditure (exclusive of debt retirement)	42,299

THE BRITISH COLUMBIA FERRY AUTHORITY

Revenue and Expenditure for the Fiscal Year Ended
March 31, 1967
(thousands of dollars)

Revenue:

Sales and services — tolls, etc.:	
Ferries	20,115
Interest	175
Total revenue	20,290

General expenditure:

Ferries	18,475
Capital expenditure in lieu of depreciation	2,416
Total gross general expenditure (exclu- sive of debt retirement)	20,891

SUMMARY OF CONCEPTS AND DEFINITIONS

Reports published by the Dominion Bureau of Statistics dealing with provincial government finances are designed to provide national totals and comparative statistics which are basically consistent and uniform in nature as between provinces. The provinces differ greatly in size, organization and in division of responsibilities between the provincial governments themselves and the local levels of government; their accounting methods and financial reporting practices also vary considerably. Thus figures drawn from the Public Accounts and other

official reports of each province must be recast in many instances for the purpose of classification in terms of standard statistical categories.

A summary of the conceptual content of this DBS statistical series on government finance is contained in part II of the publication "Historical Review, Financial Statistics of Governments in Canada 1952-62" (Catalogue No. 68-503).

EXPLANATORY COMMENT

Tables 1 and 2 — General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments, but which embrace normal government functions.

In order to achieve a measure of inter-provincial comparability, certain adjustments have been made to the figures shown in Public Account. Reconciliations of "general" revenue and expenditure, as defined in this report, with provincial ordinary or current accounts are to be found in Tables 3 and 4. The adjustments are explained more fully in the commentary to those tables.

For details on the types of revenue and expenditure which appear in the various "source" and "function" categories in this publication see Appendix A attached hereto.

Table 1 shows (1) "gross" or total revenue received from all sources adjusted where necessary to a

comparative basis for all provinces, (2) "net" general revenue. The latter item is arrived at by deducting from gross general revenue, (a) all revenue of provincial government institutions, excluding enterprises, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions.

Certain items of revenue are shown in Table 1 in total, and the details of same recorded elsewhere in this publication. For the details of the unconditional transfers as recorded in item 41 of Table 1, see items 1 to 18 of Table 5. For the details of the grants-in-aid and shared-cost contributions from the Federal Government as shown in item 35 of Table 1, see items 20 to 99 of Table 5; and for the details of shared-cost contributions from municipal government as shown in item 36 of Table 1, see items 101 to 116 of Table 5.

"Other" taxes Table 1, item 15 consists of the following items which are gross amounts, i.e. before deduction of any commissions payable to collectors.

Other Taxes

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on fire insurance premiums	241	Fire marshal tax	762
Public Utilities assessment levy	80	Security transfer tax	3,569
Total	321	Land transfer tax	8,528
		Tax on premiums under the Insurance Act	18
		Total	12,877
Prince Edward Island:		Manitoba:	
Crop insurance premiums	9	Crop insurance premiums	1,757
		Fire prevention tax	103
		Total	1,860
Nova Scotia:		Saskatchewan:	
Tax on fire insurance premiums	48	Crop insurance premiums	803
Public Utilities assessment levy	67	Fire prevention assessment levy	105
Total	115	Total	908
		Alberta:	
New Brunswick:		Crop insurance premiums	1,002
Fire prevention tax on premiums	81	Fire prevention tax	54
Public Utilities assessment levy	49	Total	1,056
Total	130	British Columbia:	
Quebec:		Tax on fire insurance premiums	295
Security transfer tax	2,022	Medical plan premiums	7,302
		Total	7,597

Table 2 shows provincial gross general expenditure (representing the administrative burden of services) by function, adjusted to a comparative basis. From this is deducted "own source revenue deduction" which consists of (a) interest revenue, and (b) revenue derived from expenditure functions, to arrive at "Cost of services provided". In former years grants-in-aid and shared-cost contributions were deducted from each

expenditure function where applicable in arriving at what was known as "net general expenditure." However, since the details of these conditional transfers are no longer available from all provinces, the term net general expenditure must of necessity be eliminated.

Table 2 also lists the transfers to other governments according to the respective expenditure functions.

Tables 3 and 4 — Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain the difference between current revenue and expenditure as presented in provincial and territorial Public Accounts and gross general revenue and gross general expenditure as appearing in this publication. They also show the steps taken to arrive at net general revenue and cost of services provided.

In some provinces, trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have been classified in these statistics by source and function and included in general revenue and expenditure. See Tables 3 and 4, item 2.

Tables 3 and 4, items 4 to 6, show the amounts deducted from either revenue or expenditure in the

Public Accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the Public Accounts; they are necessary because of variations in the extent of these deductions in the Public Accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 4, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages during the fiscal year under review. Liquor boards are classified as provincial government enterprises in DBS statistics, hence the costs of goods sold and administrative expenses are deducted from liquor sales and only the net profits are reflected in Table 1. See Table 3, items 7 and 19.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 3 and 4 under a number of headings. On Table 3, see items 15 and 16; on Table 4, see items 16 and 17.

In order to achieve inter-provincial comparability, payments under the Federal-Provincial Fiscal Arrangements Act and under the Established Programs (Interim Arrangements Act) have been adjusted to agree with the payments made by the Government of Canada as appearing in the Federal Public Accounts. See Table 3, items 8 and 20.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in Public Accounts as revenue or expenditure have been looked upon as refunds of current year's

expenditure or refunds of current year's revenue and therefore deducted. See Table 3, items 12 and 13, and Table 4, items 13 and 14.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 3, item 14.

Adjustments for non-revenue and surplus receipts covering refunds of previous years' expenditure, repayment of advances (if credited to revenue) etc., are shown in Table 3, item 21, while those for non-expense and surplus payments covering advances charged to current account, refunds of previous years' revenue, transfers to reserves for doubtful accounts, etc., are shown in Table 4, item 21.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 3 and 4 under "interfund eliminations".

For a list of those special funds and trust accounts, the operations of which have been included in "general" revenue and expenditure for the fiscal year covered in this report, see Appendix B attached hereto.

Table 5 – Amounts Transferred from Other Governments

This table indicates the revenue received by provincial governments, in the form of conditional and unconditional transfers, from the Federal and local governments. The conditional transfers or shared-cost contributions are related to the expenditure function to which they apply on the basis of information contained in provincial financial statements, with the exception of the province of British Columbia. Because details by function are not available for this province, conditional transfers from the Federal government to British Columbia have been distributed according to DBS publication "Federal Government Finance 1966" (Catalogue No. 68-211) which indicates the purpose of

these payments; transfers from local governments have been applied to "Other expenditure".

As a result of the different accounting methods employed by the Federal and British Columbia governments, however, the total amount of conditional transfers recorded by the province does not agree with the amount shown in the Public Accounts of the Government of Canada. An adjustment of \$6,102 has, therefore, been made in this table to reconcile the two sources. (See item 98).

The total in this table for each province agrees with item 42 in Table 1.

Table 6 – Own-source Revenue Deductions

This table provides the detail, by function, of item 48 in Table 1 and item 75 in Table 2. The amounts in the table represent revenue derived from expenditure functions and, in order to put the revenue and expenditure of all provinces on a comparable basis, these revenue items are deducted from gross general revenue and from gross general expenditure. These funds are considered to be reductions of expenditure and not revenue in the true sense of revenue, that is, income

raised to meet expenditure. They consist largely of institutional revenue, that is, revenue from the sale of goods and services by provincial institutions such as agricultural schools, hospitals, and penal institutions.

Revenue in the form of interest, premium on the issuance of securities and exchange is by conceptual definition offset against the expenditure for debt charges.

Table 7 — Functional-economic Cross-classification of Gross General Expenditure

For some years, DBS has analyzed provincial government expenditures both by "function" and by "economic" components. The "functional" analysis has enabled one to study the types of services provided by, or assisted by government, such as roads, health, education, etc. The "economic" analysis relates total government expenditures to the other sectors of the whole economy and shows expenditures on various components such as goods and services, transfer payments, subsidies, etc.

This table shows gross general expenditure by function, as appearing in Table 2 of this report, reclassified in accordance with National Accounts concepts, into economic categories known as components.

The following is a brief description of the various economic components.

1. **Salaries and wages.** The compilation of salaries and wages on a functional basis for each province was prepared by the Provincial Employment and Payrolls Unit of the Governments Section, except in the case of British Columbia and the Northwest Territories. In these two cases the data were not available. This category includes those expenditures on salaries and wages charged to budgetary expenditures, in addition to any amounts paid out of the special funds listed in Appendix B on page 75 of this publication.
2. **Other expenditures on goods and services.** These consist of current expenditures such as purchases of office supplies, travelling expenses, etc., and also capital expenditures such as construction of government buildings by private contractors.
3. **Transfer payments.** These consist of payments to persons for which no direct service was rendered by the recipients. Included in this component are payments to private non-commercial organizations and institutions such as universities, hospitals, health associations, etc., and interest on provincial public debt.
4. **Subsidies.** These represent amounts contributed by governments toward current costs of production. These payments are usually made in order that the consumer may benefit from lower prices, but occasionally the purpose may be to protect the producer

against a decline in the price of his product. Subsidies may be paid to agriculture in the form of freight assistance on limestone for fertilizer, western feed grains and other products. Production subsidies are paid on wool, cheese, hogs and livestock for breeding purposes. Business subsidies include payments on iron ore and peat and the operation of ferries and ambulances. In Saskatchewan, Alberta and British Columbia the homeowners' subsidies are shown under this component.

5. **Transfers to other levels of government.** These are shown in detail in Table 2 of this report.
6. **Other items.** These are expenditures which do not enter into the National Accounts analysis. Included herein are purchases of land and used fixed assets. Such expenditures do not represent current production, but merely a transfer of ownership of existing assets. Capital assistance to industry is also shown here, since in the National Accounts framework the gross capital expenditures made by industry are already included in the category "business gross fixed capital formation". Also included here are all items to be offset against revenue in the National Accounts presentation such as deficits of government enterprises and the cost of devaluation of fixed assets.

The totals of the economic components shown in columns (a) to (e) of Table 7 of this report will not agree with the provincial totals appearing in Tables 43 to 46 of the publication, "National Accounts — Income and Expenditure", (DBS Catalogue No. 13 - 201, Annual). There are a number of reasons for these differences. In the National Accounts series, expenditures are adjusted from a fiscal year to a calendar year basis by examining the January to March transactions of successive years. Furthermore the concept of "government" in the National Accounts series is somewhat broader in coverage than is the case in the functional analysis series. For example, whereas the economic analysis includes extra-budgetary expenditures such as out-payments from government pension funds, social security funds, as well as profits (net of losses) of government enterprises, the functional analysis includes only the government contributions to such funds. Imputed rent on government-owned buildings is added to government expenditures on goods and services only in the National Accounts series.

Tables 8 and 9 — Percentage Distribution of Net General Revenue and Cost of Services Provided

The percentage distribution shown in Tables 8 and 9 are based on Tables 1 and 2. They indicate the relative significance to each provincial and territorial government

of the principal sources of revenue and functions of expenditure.

Tables 10, 11, 12 and 13 — Historical Summaries of Net General Revenue and Cost of Services Provided

These tables show the developments that have taken place in provincial government finance during the last few years, (1) by provincial totals of net general revenue and cost of services provided, (2) on a net

general revenue by source, and on a cost of services provided by function basis. Figures for 1956 are also shown in each case.

July 10, 1969.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1967¹

No.	Source	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		thousands of dollars				
	Taxes:					
	Income:					
1	Corporations ²	7,572	777	7,208	6,717	149,784
2	Individuals ³	8,183	1,649	18,297	12,975	469,888
3	On premiums of insurance companies	575	142	1,353	1,058	16,642
4	Other, on corporations	—	—	—	—	20,265
5	Property	—	—	99	8,772	—
	Sales: ⁴					
6	General	22,190	3,581	23,636	18,017	343,067
7	Motor fuel	13,721	3,980	27,319	22,286	202,343
8	Alcoholic beverages	— ⁵	628	— ⁵	— ⁵	—
9	Amusements and admissions	112	95	576	602	10,323
10	Tobacco	2,064	436	— ⁵	2,551	38,283
11	Other commodities and services ⁶	36	—	557	—	30,176
12	Totals, sales taxes	38,123	8,720	52,088	43,456	624,192
13	Succession duties	—	—	—	—	37,780
14	Hospital insurance premiums	—	—	— ⁵	—	—
15	Other ⁹	321	9	115	130	2,022
16	Totals, taxes	54,774	11,297	79,160	73,108	1,320,573
	Privileges, licences and permits:					
17	Liquor control and regulation	4,704	46	220	334	22,197
18	Motor vehicles	3,765	1,004	7,480	6,820	60,321
19	Natural resources	3,641	34	1,629	4,626	61,134
20	Other	1,022	130	914	1,179	17,318
21	Totals, privileges, licences and permits	13,132	1,214	10,243	12,959	160,970
	Sales and services:					
22	Institutional	2,413	828	877	1,350	2,800
23	Other	890	542	3,134	2,259	13,335
24	Totals, sales and services	3,303	1,370	4,011	3,609	16,135
25	Fines and penalties	550	102	544	549	3,292
	Interest, discount, premium and foreign exchange: ¹⁰					
26	Interest	723	833	7,665	1,842	8,147
27	Premium or discount	11	—	41	—	62
28	Profit on foreign exchange	—	—	—	—	—
29	Totals, interest, discount, premium and foreign exchange	734	833	7,706	1,842	8,209
	Own enterprises:					
30	Liquor profits	5,143	1,978	15,663	12,386	66,510
31	Other ¹¹	—	—	22	—	21,851
32	Totals, own enterprises	5,143	1,978	15,685	12,386	88,361
33	Other revenue	270	86	2	340	4,556
34	Gross revenue from own sources	77,906	16,880	117,351	104,793	1,602,096
	Conditional transfers:					
	From federal government:					
35	Grants-in-aid and shared-cost contributions	50,253	10,070	71,068	45,687	135,200
	From municipal governments:					
36	Shared-cost contributions	34	2	616	—	28,763
37	Totals, conditional transfers	50,287	10,072	71,684	45,687	163,963

See footnote(s) at end of table.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1967¹

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars									
250,340	20,534	12,579	26,945	53,462	535,918	—	—	535,918	1
393,837	39,955	38,251	55,535	98,582	1,137,152	—	—	1,137,152	2
23,505	1,829	1,281	3,312	4,583	54,280	—	—	54,280	3
654	—	—	—	—	20,919	—	—	20,919	4
1,773	—	403	—	11,220	22,267	341	38	22,646	5
391,575	—	48,817	—	158,759	1,009,642	—	—	1,009,642	6
286,787	40,814	34,581	47,213	62,082	741,126	596	971	742,693	7
—	—	5	—	5	628	107	—	735	8
23,466	1,510	155	1,266	2,524	40,629	12	—	40,641	9
19,113	8,345	3,854	—	—	74,646	—	—	74,646	10
—	4,450	—	—	2,503	37,722	—	—	37,722	11
720,941	55,119	87,407	48,479	225,868	1,904,393	715	971	1,906,079	12
57,913	—	17	37	21,883	117,580	—	—	117,580	13
157,333	13,120	18,378 ⁸	—	—	188,831	—	—	188,831	14
12,877	1,860	908	1,056	7,597	26,895	—	—	26,895	15
1,619,173	132,417	159,208	135,330	423,195	4,008,235	1,056	1,009	4,010,300	16
30,306	3,299	131	1,411	726	63,374	16	55	63,445	17
104,531	11,906	10,547	18,167	29,005	253,546	237	106	253,889	18
41,531	6,797	40,898	250,003	103,730	514,023	39	69	514,131	19
12,403	2,309	1,825	3,583	3,646	44,329	193	49	44,571	20
188,771	24,311	53,401	273,164	137,107	875,272	485	279	876,036	21
8,455	531	1,537	3,789	3,461	26,041	—	—	26,041	22
24,874	4,703	11,244	10,571	17,901	89,453	121	67	89,641	23
33,329	5,234	12,781	14,360	21,362	115,494	121	67	115,682	24
4,384	833	1,234	2,464	1,497	15,449	40	51	15,540	25
73,942	12,305	35,788	27,613	5,818	174,676	99	—	174,775	26
—	—	4	—	—	118	—	—	118	27
31	—	2	—	—	33	—	—	33	28
73,973	12,305	35,794	27,613	5,818	174,827	99	—	174,926	29
104,520	19,809	21,116	33,282	44,255	324,662	1,014	1,385	327,061	30
—	—	5,933	—	—	27,806	—	—	27,806	31
104,520	19,809	27,049	33,282	44,255	352,468	1,014	1,385	354,867	32
954	915	358	319	136	7,936	1	92	8,029	33
2,025,104	195,824	289,825	486,532	633,370	5,549,681	2,816	2,883	5,555,380	34
383,691	78,973	58,245	96,498	103,166	1,032,851	1,468	1,866	1,036,185	35
3,740	2,808	1,506	10,601	5,366	53,436	—	—	53,436	36
387,431	81,781	59,751	107,099	108,532	1,086,287	1,468	1,866	1,089,621	37

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1967¹ - Concluded

No.	Source	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		thousands of dollars				
	Unconditional transfers:					
	From federal government:					
38	Statutory subsidies	9,656 ¹²	657	2,132	1,745	3,964
39	Federal-provincial fiscal arrangements	40,696 ¹³	10,942 ¹³	54,318 ¹³	48,159 ¹³	221,356 ¹⁴
40	Share of income tax on power utilities	312	64	616	32	596
41	Totals, unconditional transfers	50,664	11,663	57,066	49,936	225,916
42	Totals, transfers ¹⁶	100,951	21,735	128,750	95,623	389,879
43	Gross general revenue	178,857	38,615	246,101	200,416	1,991,975
	Less:					
	Revenue derived from expenditure functions and applied thereto:					
44	Privileges, licences and permits	—	—	—	—	—
	Sales and services:					
45	Institutional	2,413	828	877	1,350	2,800
46	Sub-totals	2,413	828	877	1,350	2,800
47	Interest revenue applied against debt charges (item 29 above)	734	833	7,706	1,842	8,209
48	Totals, own-source-revenue deduction	3,147	1,661	8,583	3,192	11,009
	Conditional transfers from:					
49	Federal government	50,253	10,070	71,068	45,687	135,200
50	Municipal governments	34	2	616	—	28,763
51	Totals, conditional transfers	50,287	10,072	71,684	45,687	163,963
52	Total deductions	53,434	11,733	80,267	48,879	174,972
53	Net general revenue	125,423	26,882	165,834	151,537	1,817,003
54	Population (000's) ¹⁷	493	109	756	617	5,781
55	Gross general revenue per capita \$	363	354	326	325	345
56	Net general revenue per capita \$	254	247	219	246	314

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary totals as appearing in provincial government Public Accounts. See introduction.

² Collected by the federal government for all provinces except Quebec and Ontario.

³ Collected by the federal government for all provinces except Quebec.

⁴ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel tax revenue and to general government expenditure as follows: Nfld. 115; P.E.I. 41; N.S. 139; N.B. 122; Que. 1,349; Ont. 2,199; Man. 371; Sask. 483; Alta. 1,181; B.C. 694. Commissions on general and other sales tax collections have also been added back as follows: Nfld. 217; P.E.I. 125; N.S. 650; N.B. 935; Que. 9,409; Ont. 7,285; Man. 546; Sask. 1,240; Alta. 6; B.C. 4,686.

⁵ Taxed under the general sales tax, item 6.

⁶ Nfld. Telegraphic tax; N.S. Long distance telephone tax; Que. tax on meals and hotel accommodation 23,782; tax on telecommunications 6,394; Man. tax on electricity, telephone, natural gas and coal (Revenue Act, 1964, Part 1); B.C. fuel oil tax.

⁷ Collection of arrears.

⁸ Includes 5,957 premiums for medical care insurance.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1967¹ - Concluded

Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub- total	Yukon	Northwest Territories	Totals	No.
thousands of dollars									
4,624	2,117	2,124	2,887	1,673	31,579	—	—	31,579	38
19,743	36,754	36,690	4,640	4,635	477,933	3,052 ¹⁵	3,301 ¹⁵	484,286	39
1,051	89	12	2,932	248	5,952	—	—	5,952	40
25,418	38,960	38,826	10,459	6,556	515,464	3,052	3,301	521,817	41
412,849	120,741	98,577	117,558	115,088	1,601,751	4,520	5,167	1,611,438	42
2,437,953	316,565	388,402	604,090	748,458	7,151,432	7,336	8,050	7,166,818	43
—	—	1	113	—	114	—	—	114	44
8,455	531	1,537	3,789	3,461	26,041	—	—	26,041	45
8,455	531	1,538	3,902	3,461	26,155	—	—	26,155	46
73,973	12,305	35,794	27,613	5,818	174,827	99	—	174,926	47
82,428	12,836	37,332	31,515	9,279	200,982	99	—	201,081	48
383,691	78,973	58,245	96,498	103,166	1,032,851	1,468	1,866	1,036,185	49
3,740	2,808	1,506	10,601	5,366	53,436	—	—	53,436	50
387,431	81,781	59,751	107,099	108,532	1,086,287	1,468	1,866	1,089,621	51
469,859	94,617	97,083	138,614	117,811	1,287,269	1,567	1,866	1,290,702	52
1,968,094	221,948	291,319	465,476	630,647	5,864,163	5,769	6,184	5,876,116	53
6,961	963	955	1,463	1,874	19,972	14	29	20,015	54
350	329	407	413	399	358	524	278	358	55
283	230	305	318	337	294	412	213	294	56

⁹ For breakdown see Explanatory Comment, page 12.

¹⁰ Excludes net sinking fund earnings as follows: Nfld. 1,549; P.E.I. 338; N.S. 4,414; N.B. 3,585; Que. 6,457; Ont. 2,388; Man. 3,368 (reserve for debt retirement); Sask. 368; Alta. nil; B.C. 2,637.

¹¹ N.S. - Surplus - Keltic Lodge 20, Digby Pines 2; Que. Contributions from Hydro Electric Commission; Sask. - Profits - Saskatchewan Government Telephones 3,933, Government Finance office 2,000.

¹² Consists of additional subsidy 8,000 and annual statutory subsidies 1,656. See also Table 5, items 1 and 2.

¹³ Includes Atlantic Provinces Adjustment Grant: Nfld. 10,500; P.E.I. 3,500; N.S. 10,500; N.B. 10,500. See also Table 5, item 6.

¹⁴ Includes payments under the Established Program (interim arrangements Act) 57,635. See also Table 5, item 17.

¹⁵ Represents subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

¹⁶ For breakdown of these transfers see Table 5, items 1 to 116.

¹⁷ Population at June 1, 1966, per 1966 Census.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967¹

No.	Function	Newfoundland		Prince Edward Island		Nova Scotia	
		Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other government ²	Gross expenditure including transfers	Transfers to other governments ²
		thousands of dollars					
	General government services:						
1	Executive and administrative	10,532	—	1,872	23	6,746	84
2	Legislative	644	—	303	-	471	-
3	Research, planning and statistics	149	—	—	-	13	-
4	Totals, general government services	11,325	—	2,175	23	7,230	84
	Protection of persons and property:						
5	Law enforcement	798	—	151	-	946	10
	Corrections:						
6	Juvenile delinquents	206	—	21	-	589	-
7	Other	632	—	121	-	12	-
8	Police	2,593	—	249	-	1,431	-
9	Fire	836	—	50	50	73	-
10	Other	607	—	174	2	2,675	-
11	Totals, protection of persons and property	5,672	—	766	52	5,726	10
	Transportation and communications:						
12	Air	—	—	—	-	—	-
13	Road	41,120	462	12,611	33	63,961	698
14	Rail	—	—	—	-	—	-
15	Water	159	—	144	-	422	-
16	Telecommunications	—	—	—	-	36	-
17	Other	—	—	—	-	22	-
18	Totals, transportation and communications	41,279	462	12,755	33	64,441	698
	Health:						
19	Hospital care	41,630	—	6,441	-	55,389	2,230
20	General health	455	—	760	—	631	—
21	Public health	2,256	159	990	—	6,544	144
22	Medical, dental and allied services	2,818	—	215	-	911	-
23	Totals, health	47,159	159	8,406	—	63,475	2,374
	Social welfare:						
24	Old age assistance — Pensions	3,374	—	919	-	3,348	-
25	Other aid to the aged	716	—	1,715	—	—	—
26	Aid to the blind — Pensions	393	—	72	-	625	-
27	Aid to the disabled — Pensions	1,683	—	867	—	3,180	—
28	Aid to the unemployed and unemployables	18,219	—	2,877	55	7,881	2,516
29	Mothers' allowances	—	—	313	-	—	—
30	Child welfare	1,288	—	305	-	980	-
31	Labour	117	—	103	-	277	-
32	Winter work projects	340	340	650	650	483	483
33	Other	1,622	—	136	—	1,683	—
34	Totals, social welfare	27,752	340	7,957	705	18,457	2,999
	Recreational and cultural services:						
35	Archives, art galleries, museums and libraries	500	—	75	1	1,049	—
36	Parks, beaches and other recreational areas	574	—	222	4	628	4
37	Physical culture	129	—	66	—	126	14
38	Other	5,241	—	141	-	191	-
39	Totals, recreational and cultural services	6,444	—	504	5	1,994	18
	Education:						
40	Schools operated by local authorities	32,037 ⁴	—	5,897	5,143	34,451	31,745
41	Universities, colleges and other schools	35,336	—	2,394	-	20,303	4
42	Education of the handicapped	546	—	50	-	1,270	-
43	Contributions to teachers' superannuation and pensions	— 75 ⁵	—	2	-	2,726	-
44	Other	359	—	168	-	1,546	-
45	Totals, education	68,203	—	8,511	5,143	60,296	31,749

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967¹

New Brunswick		Quebec		Ontario		Manitoba		No.
Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other government ²	Gross expenditure including transfers	Transfers to other governments ²	
thousands of dollars								
9,413	15	71,397	29	86,253	—	13,304	12	
788	—	11,675	—	3,006	—	828	—	
498	—	652	—	1,290	—	—	—	3
10,699	15	83,724	29	90,549	—	14,132	12	4
964	—	21,270	—	14,010	4	2,185	—	5
258	—	832	—	7,513	—	939	—	6
375	24	9,291	—	19,556	513	2,004	—	7
1,107	—	31,722	—	29,586	439	1,722	—	8
68	—	1,400	1,400	285	285	142	—	9
1,628	—	14,703	10	22,822	7	2,770	—	10
4,400	24	79,218	1,410	93,772	1,248	9,762	—	11
—	—	2,708	—	—	—	15	—	12
56,657	59	367,447	10,095	390,508	117,142	46,412	7,983	13
—	—	—	—	10,801	—	—	—	14
860	—	707	—	—	—	505	—	15
—	—	—	—	—	—	—	—	16
—	—	370	—	—	—	337	241	17
57,517	59	371,232	10,095	401,309	117,142	47,269	8,224	18
43,310	413	490,823	—	533,188	—	66,744	—	19
657	—	2,209	—	9,931	—	1,182	—	20
4,017	—	23,445	3,441	29,768	5,062	5,738	94	21
261	—	15,872	—	24,288	49	4,618	325	22
48,245	413	532,349	3,441	597,175	5,111	78,282	419	23
3255	—	31,944	—	14,576	—	3,270	—	24
204	—	10	—	17,299	—	563	—	25
546	—	2,310	—	1,452	—	305	—	26
2,106	—	17,276	—	16,834	—	1,415	—	27
5,770	2,231	94,814	—	43,879	26,732	14,197	1,898	28
—	—	26,462	—	19,274	—	3	—	29
634	318	42,287	—	18,911	512	5,369	—	30
571	—	5,683	—	3,438	—	492	—	31
67	—	33,486	33,486	10,284	9,638	1,105	1,094	32
1,111	—	20,166	—	10,650	3,094 ²	1,384	15	33
14,264	2,549	274,438	33,486	156,597	39,976	28,100	3,007	34
439	—	4,041	—	4,891	47	6,665	674	35
341	—	7,757	—	8,222	631	1,765	—	36
102	—	253	—	388	—	222	—	37
458	—	9,891	—	3,016	1,104	6,365	—	38
1,340	—	21,942	—	16,517	1,782	15,017	674	39
23,553	20,674	358,023	350,153	489,279	475,110	38,115	37,762	40
15,695	30	165,246	2,263	208,663	17,644	23,152	92	41
549	112	726	—	10,870	222	974	—	42
852	—	367	—	42,943	—	842	—	43
440	—	67,003	—	10,480	60	1,314	—	44
41,089	20,816	591,365	352,416	762,235	493,036	64,397	37,854	45

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 - Continued

No.	Function	Saskatchewan		Alberta		British Columbia	
		Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²
		thousands of dollars					
	General government services:						
1	Executive and administrative	10,002	—	17,663	—	31,482	—
2	Legislative	1,319	—	545	—	2,247	—
3	Research, planning and statistics	157	—	203	—	394	—
4	Totals, general government services	11,478	—	18,411	—	34,123	—
	Protection of persons and property:						
5	Law enforcement	2,039	—	4,962	—	4,202	—
	Corrections:						
6	Juvenile delinquents	152	—	3,495	—	2,141	—
7	Other	3,131	3	10,845	—	8,816	—
8	Police	2,647	—	3,383	6	3,959	—
9	Fire	135	—	167	—	166	—
10	Other	3,340	—	7,495	—	5,818	—
11	Totals, protection of persons and property	11,444	3	30,347	6	25,102	—
	Transportation and communications:						
12	Air	12	—	555	—	—	—
13	Road	65,226	16,255	91,737	10,614	94,876	4,088
14	Rail	—	—	—	—	—	—
15	Water	547	—	245	—	7,250	—
16	Telecommunications	564	—	—	—	—	—
17	Other	—	—	7	—	—	—
18	Totals, transportation and communications	66,349	16,255	92,544	10,614	102,126	4,088
	Health:						
19	Hospital care	75,707	3	128,888	—	120,799	—
20	General health	1,819	—	1,611	—	2,624	—
21	Public health	6,766	284	5,806	1,998	8,783	463
22	Medical, dental and allied services	24,935	—	9,317	—	24,327	—
23	Totals, health	109,227	287	145,622	1,998	156,533	463
	Social welfare:						
24	Old age assistance - Pensions	2,516	—	4,229	—	12,493	—
25	Other aid to the aged	3,765	—	1,484	—	5,523	76
26	Aid to the blind - Pensions	330	—	378	—	587	—
27	Aid to the disabled - Pensions	430	—	2,185	—	2,783	—
28	Aid to the unemployed and unemployables	19,077	4,253	37,770	2,352	37,387	30,037
29	Mothers' allowances	—	—	341	—	—	—
30	Child welfare	2,528	—	4,840	—	9,111	—
31	Labour	394	—	625	—	745	—
32	Winter work projects	3,052	3,052	3,351	3,351	612	612
33	Other	3,876	—	5,114	175	3,392	—
34	Totals, social welfare	35,968	7,305	60,317	5,878	72,633	30,725
	Recreational and cultural services:						
35	Archives, art galleries, museums and libraries	707	—	6,718	—	2,570	—
36	Parks, beaches and other recreational areas	5,048	17	2,021	132	2,898	14
37	Physical culture	—	—	13	—	337	—
38	Other	2,627	1,605	2,027	—	5,302	—
39	Totals, recreational and cultural services	8,382	1,622	10,779	132	11,107	14
	Education:						
40	Schools operated by local authorities	63,372	59,114	124,175	118,963	116,164	93,142
41	Universities, colleges and other schools	17,246	—	96,965	—	36,517	11,697
42	Education of the handicapped	707	—	990	—	953	—
43	Contributions to teachers' superannuation and pensions	1,651	—	2,736	—	4,635	—
44	Other	1,404	—	1,541	—	2,005	—
45	Totals, education	84,380	59,114	226,407	118,963	160,274	104,839

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 — Continued

Sub-total		Yukon		Northwest Territories		Total		No.
Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	
thousands of dollars								
258,664	163	1,093	—	429	1	260,186	164	1
21,826	—	65	—	121	—	22,012	—	2
3,356	—	—	—	26	—	3,382	—	3
283,846	163	1,158	—	576	1	285,580	164	4
51,527	14	53	—	263	—	51,843	14	5
16,146	—	3	—	13	—	16,162	—	6
54,783	540	68	—	424	—	55,275	540	7
78,399	445	—	—	461	—	78,860	445	8
3,322	1,735	6	—	179	—	3,507	1,735	9
62,032	19	14	—	16	—	62,062	19	10
266,209	2,753	144	—	1,356	—	267,709	2,753	11
3,290	—	4	—	—	—	3,294	—	12
1,230,555	167,429	823	43	424	273	1,231,802	167,745	13
10,801	—	—	—	—	—	10,801	—	14
10,839	—	33	—	—	—	10,872	—	15
600	—	3	—	—	—	603	—	16
736	241	—	—	—	—	736	241	17
1,256,821	167,670	863	43	424	273	1,258,108	167,986	18
1,562,919	2,646	746	—	1,808	—	1,565,473	2,646	19
21,879	—	161	—	5	—	22,045	—	20
94,113	11,645	335	—	1,400	—	95,848	11,645	21
107,562	374	—	—	546	—	108,108	374	22
1,786,473	14,665	1,242	—	3,759	—	1,791,474	14,665	23
79,924	—	19	—	127	—	80,070	—	24
31,279	76	13	—	—	—	31,292	76	25
6,998	—	6	—	37	—	7,041	—	26
48,759	—	3	—	55	—	48,817	—	27
281,871	70,074	95	—	169	—	282,135	70,074	28
46,390	—	—	—	—	—	46,390	—	29
86,253	830	142	—	82	—	86,477	830	30
12,445	—	—	—	1	—	12,446	—	31
53,430	52,706	—	—	121	121	53,551	52,827	32
49,134	3,284	184	—	57	—	49,375	3,284	33
696,483	126,970	462	—	649	121	697,594	127,091	34
27,655	722	108	—	174	—	27,937	722	35
29,476	802	48	—	54	—	29,578	802	36
1,636	14	55	—	98	—	1,789	14	37
35,259	2,709	273	—	104	—	35,636	2,709	38
94,026	4,247	484	—	430	—	94,940	4,247	39
1,285,066	1,191,806	2,522	—	2,810 ⁴	495 ²	1,290,398	1,192,301	40
621,517	31,730	214	—	106	—	621,837	31,730	41
17,635	334	4	—	19	—	17,658	334	42
56,679	—	—	—	—	—	56,679	—	43
86,260	60	5	—	8	—	86,273	60	44
2,067,157	1,223,930	2,745	—	2,943	495	2,072,845	1,224,425	45

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 — Continued

No.	Function	Newfoundland		Prince Edward Island		Nova Scotia	
		Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²
		thousands of dollars					
	Natural resources and primary industries:						
46	Fish and game	19,217	—	301	—	2,247	—
47	Forests	2,292	—	213	—	2,922	—
48	Lands: Settlement and agriculture	1,876	—	2,450	—	4,083	—
49	Minerals and mines	1,090	—	—	—	1,099	—
50	Water resources	—	—	—	—	122	—
51	Other	382	—	21	—	205	—
52	Totals, natural resources and primary industries	24,857	—	2,985	—	10,678	—
53	Trade and industrial development	17,460	—	481	12	3,637	—
54	Local government planning and development	1,523	542	30	2	341	61
	Debt charges (excluding retirements):						
55	Commission on sale of securities and other management charges	420	—	7	—	—	—
56	Discount on securities sold (or amount amortized)	—	—	50	—	656	—
57	Premium on securities purchased (or amount amortized)	—	—	—	—	—	—
58	Interest	13,495	—	3,834	—	22,540	—
59	Loss on foreign exchange	—	—	—	—	—	—
60	Totals, debt charges (excluding retirements)	13,915	—	3,891	—	23,196	—
61	Own enterprises ⁸	3,946	—	40	—	1,145	—
	Other expenditures:						
62	Housing	512	—	6	—	119	—
63	Emergency measures	147	—	38	—	177	23
64	Home owners' subsidies	—	—	—	—	—	—
65	Other ⁹	438	170	193	—	1,523	133
66	Totals, other expenditures	1,097	170	237	—	1,819	156
67	Totals, items 1 - 66	270,632	—	48,738	—	262,435	—
68	Totals, conditional transfers	—	1,673	—	5,975	—	38,149
	Unconditional transfers:						
69	Shared-revenue contributions ¹⁰	—	—	—	—	9	9
70	Subsidies	2,959	2,959	504	504	1,406	1,406
71	Grants in lieu of taxes on provincial government property	—	—	—	—	—	—
72	Total unconditional transfers	2,959	2,959	504	504	1,415	1,415
73	Total transfers (items 68 and 72)	2,959	4,632	504	6,479	1,415	39,564
74	Gross general expenditure	273,591	—	49,242	—	263,850	—
	Less:						
	Revenue derived from expenditure functions and applied thereto:						
75	Own-source revenue deduction	3,147	—	1,661	—	8,583	—
76	Cost of services provided	270,444	—	47,581	—	255,267	—
77	Population (000's) ¹²	493	—	109	—	756	—
78	Gross general expenditure per capita \$	555	—	452	—	349	—
79	Cost of services provided per capita \$	549	—	437	—	338	—

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 - Continued

New Brunswick		Quebec		Ontario		Manitoba		No.
Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	
thousands of dollars								
852	—	10,495	—	905	12	718	—	46
4,769	—	21,007	50	37,520	72	1,617	—	47
3,909	—	69,740	872	26,758	790	22,703	—	48
329	—	4,776	—	3,338	—	529	—	49
133	34	2,918	28	9,970	7,917 ⁶	5,099	77 ²	50
522	—	3,718	—	1,364	—	1,903	—	51
10,514	34	112,654	950	79,855	8,791	32,569	77	52
1,135	85	11,958	52	18,842	—	3,302	—	53
940	221	2,500	—	10,476	7,236	1,872	330	54
19	—	287	—	73	—	788	—	55
458	—	2,686	—	2,194	—	1,207	—	56
—	—	37	—	—	—	157	—	57
14,952	—	77,660	3,153 ⁷	133,273	—	18,181	—	58
284	—	592	—	477	—	82	—	59
15,713	—	81,262	3,153	136,017	—	20,415	—	60
21	—	—	—	430	—	—	—	61
—	—	7,776	92	2,140	—	12	—	62
180	74	2,226	1,278	2,277	1,553	353	—	63
—	—	—	—	—	—	—	—	64
521	486	4,989	3,797	3,159	3,044	12,321	—	65
701	560	14,991	5,167	7,576	4,597	12,686	—	66
206,578	—	2,177,633	—	<u>2,371,350</u>	—	327,803	—	67
—	24,776	—	410,199	—	<u>678,919</u>	—	50,597	68
—	—	—	—	1,407	1,407	—	—	69
12,910	12,910	111,773 ¹¹	111,773	29,920	29,920	2,710	2,710	70
—	—	1,135	1,135	2,911	2,911	1,396	1,396	71
12,910	12,910	112,908	112,908	34,238	34,238	4,106	4,106	72
12,910	37,686	112,908	523,107	<u>34,238</u>	<u>713,157</u>	4,106	54,703	73
219,488	—	2,290,541	—	2,405,588	—	331,909	—	74
3,192	—	11,009	—	82,428	—	12,836	—	75
216,296	—	2,279,532	—	2,323,160	—	319,073	—	76
617	—	5,781	—	6,961	—	963	—	77
356	—	396	—	346	—	345	—	78
351	—	394	—	334	—	331	—	79

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 - Concluded

No.	Function	Saskatchewan		Alberta		British Columbia	
		Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²
		thousands of dollars					
46	Natural resources and primary industries:						
47	Fish and game	640	—	1,316	—	2,549	—
48	Forests	1,041	—	31,265	—	23,986	—
49	Lands: Settlement and agriculture	13,379	2,330 ²	16,566	307	16,923	6
50	Minerals and mines	2,635	—	5,009	—	3,202	—
51	Water resources	2,313	625	522	—	1,848	—
51	Other	3,513	—	758	—	523	—
52	Totals, natural resources and primary industries	23,521	2,955	55,436	307	49,031	6
53	Trade and industrial development	1,694	—	3,985	—	2,714	—
54	Local government planning and development	1,501	295	2,327	310	2,699	2,074
55	Debt charges (excluding retirements):						
56	Commission on sale of securities and other management charges	163	—	103	—	—	—
57	Discount on securities sold (or amount amortized)	334	—	—	—	—	—
58	Premium on securities purchased (or amount amortized)	149	—	—	—	—	—
59	Interest	31,337	—	624	—	43	—
60	Loss on foreign exchange	—	—	—	—	—	—
60	Totals, debt charges (excluding retirements)	31,983	—	727	—	43	—
61	Own enterprises ⁸	—	—	—	—	150	—
62	Other expenditures:						
63	Housing	—	—	503	—	25,000	—
64	Emergency measures	90	—	654	180	790	548
65	Home owners' subsidies	8,184	—	11,470	—	36,749	—
66	Other ⁹	—	—	2,296	2,042	2,548	—
66	Totals, other expenditures	8,274	—	14,923	2,222	65,087	548
67	Totals, items 1 - 66	394,201	—	661,825	—	681,622	—
68	Totals, conditional transfers	—	87,836	—	140,430	—	142,757
69	Unconditional transfers:						
70	Shared-revenue contributions ¹⁰	—	—	375	375	—	—
71	Subsidies	—	—	22,657	22,657	24,763	24,763
72	Grants in lieu of taxes on provincial government property	—	—	1,712	1,712	—	—
72	Totals, unconditional transfers	—	—	24,744	24,744	24,763	24,763
73	Total transfers (items 68 and 72)	—	87,836	24,744	165,174	24,763	167,520
74	Gross general expenditure	394,201	—	686,569	—	706,385	—
75	Less:						
75	Revenue derived from expenditure functions and applied thereto:						
76	Own-source revenue deduction	37,332	—	31,515	—	9,279	—
76	Cost of services provided	356,869	—	655,054	—	697,106	—
77	Population (000's) ¹²	955	—	1,463	—	1,874	—
78	Gross general expenditure per capita \$	413	—	469	—	377	—
79	Cost of services provided per capita \$	374	—	448	—	372	—

¹ Not comparable with budgetary expenditure totals appearing in provincial Public Accounts. See further explanation in Introduction to this report.² Transfers made to local governments in all cases except the following: Ontario 37 - annuities and bonuses to Indians, Manitoba 77 - water storage charges, Saskatchewan 2,189 - South Saskatchewan River Dam Project and N.W.T. 1,320 - fees for pupils in Federal schools, 22 - salaries of teachers in company schools, which were made to the Federal government.³ Replaced by "Social Assistance" which is included in item 28.⁴ Includes expenditures for primary and secondary schools which are operated on a denominational basis in Newfoundland and by the Territorial government, Federal government and religious denominations in the Northwest Territories.⁵ Excess of teachers' contributions over payments of pensions, etc.⁶ Includes 6,090 transfers to conservation authorities.⁷ Represents interest on debt assumed from the City of Montreal, the Montreal Metropolitan Corporation and the village of Parent.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1967 — Concluded

Sub-total		Yukon		Northwest Territories		Total		No.
Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	
thousands of dollars								
39,240	12	35	—	84	—	39,359	12	46
126,632	122	1	—	—	—	126,633	122	47
178,387	4,305	2	—	—	—	178,389	4,305	48
22,007	—	9	—	—	—	22,016	—	49
22,925	8,681	—	—	—	—	22,925	8,681	50
12,909	—	—	—	—	—	12,909	—	51
402,100	13,120	47	—	84	—	402,231	13,120	52
65,208	149	119	—	169	—	65,496	149	53
24,209	11,071	381	—	41	—	24,631	11,071	54
1,860	—	—	—	—	—	1,860	—	55
7,585	—	—	—	—	—	7,585	—	56
343	—	—	—	—	—	343	—	57
315,939	3,153	409	—	—	—	316,348	3,153	58
1,435	—	—	—	—	—	1,435	—	59
327,162	3,153	409	—	—	—	327,571	3,153	60
5,732	—	—	—	—	—	5,732	—	61
36,068	92	7	—	873	—	36,948	92	62
6,932	3,656	3	—	17	—	6,952	3,656	63
56,403	—	—	—	—	—	56,403	—	64
27,988	9,672	91	—	147	—	28,226	9,672	65
127,391	13,420	101	—	1,037	—	128,529	13,420	66
7,402,817	—	8,155	—	11,468	—	7,422,440	—	67
—	1,581,311	—	43	—	890	—	1,582,244	68
1,791	1,791	—	—	—	—	1,791	1,791	69
209,602	209,602	236	236	153	153	209,991	209,991	70
7,154	7,154	—	—	—	—	7,154	7,154	71
218,547	218,547	236	236	153	153	218,936	218,936	72
218,547	1,799,858	236	279	153	1,043	218,936	1,801,180	73
7,621,364	—	8,391	—	11,621	—	7,641,376	—	74
200,982	—	99	—	—	—	201,081	—	75
7,420,382	—	8,292	—	11,621	—	7,440,295	—	76
19,972	—	14	—	29	—	20,015	—	77
382	—	599	—	401	—	382	—	78
372	—	592	—	401	—	372	—	79

⁸ Consists of: Nfld. Hotel Buildings Ltd. 37, Northern Labrador Affairs — 31 (net), Nfld. & Labrador Rural Electricity Authority 3,940; P.E.I. — Industrial Corporation; N.S. — Industrial Estates Ltd; N.B. Industrial Development Corp.; Hydro & Power Authority Ont. — Hydro Electric Power Comm.; B.C. — Hydro & Power Authority.

⁹ Includes: Nfld. — Come Home Year 1966 213, municipal centenary projects 170; P.E.I. — centennial projects 129, Atlantic pavilion Expo 67 52; N.S. — centennial projects 1,386; N.B. — Atlantic pavilion Expo 67 329, municipal centennial projects 192; Que. — Quebec pavilion Expo 67 4,764; Ont. — centennial grants 3,044; Manitoba — flood control expenditures 11,787, Centennial projects 307; B.C. — centennial projects 2,500, University Endowment Lands Administration 384, Western Canada pavilion Expo 67 122.

¹⁰ Shared-revenue contributions — N.S. share of crown land leases; Ont. — share of liquor licences; Alta. — share of liquor fines.

¹¹ Subsidies — Que. represents compensation payable to municipalities in lieu of the right to impose a retail sales tax 111,773.

¹² Population at June 1, 1966, per 1966 Census.

**TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1967**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	165,370	35,746	168,132	183,337
	To arrive at "gross general revenue":				
	Add:				
2	Revenue of administrative or special funds ¹	11,240	4,670	2,510	1,019
3	Capital account revenue	16,482	—	—	—
4	Revenue deducted from ordinary expenditure in public accounts	340	50	42,285	1,785
5	Revenue deducted from capital expenditure in public accounts	879	2,496	30,441	17,693
6	Expenditure deducted from revenue in public accounts	332	166	874	1,057
7	Unremitted revenue from liquor operations	—	—	1,287	—
8	Adjustment under Federal-Provincial Fiscal Arrangements Act	—	—	1,400	27
9	Liquor board revenue other than from liquor sales	—	—	209	—
10	Other	—	—	—	—
11	Total additions	29,273	7,382	79,006	21,581
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	670	2,750	479	2,760
13	Refunds of current year's revenue included in expenditure in public accounts	—	75	—	—
14	Sinking fund earnings included in revenue in public accounts	—	—	—	—
15	Revenue of working capital funds to be offset against expenditure	363	—	260	196
16	Profits of working capital funds taken into revenue in public accounts	—	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	774	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts	546	—	—	1,012
19	To deduct amount turned over by liquor board in excess of profits on sales	1,121	—	—	—
20	Adjustment under Federal-Provincial Fiscal Arrangements Act	—	—	—	—
21	Non-revenue and surplus receipts	89	2	13	34
22	Non-revenue items — Loans and repayments	—	—	—	—
23	Non-revenue items included in capital account	3,769	—	—	—
24	Collection of pre-Union assets	—	—	—	—
25	Previous years surplus included in revenue	—	—	—	—
	Interfund eliminations:				
26	Special fund expenditure included in provincial ordinary revenue	8,168	50	—	—
27	Special fund expenditure included in revenue of other special funds	—	—	—	—
28	Provincial ordinary expenditure included in special fund revenue	286	1,636	285	500
29	Provincial ordinary expenditure included in capital revenue	—	—	—	—
30	Intervote transfer	—	—	—	—
31	Total deductions	15,786	4,513	1,037	4,502
32	Gross general revenue (Table 1, item 43)	178,857	38,615	246,101	200,416
	To arrive at "net general revenue":				
	Deduct:				
33	Total deductions (Table 1, item 52)	53,434	11,733	80,267	48,879
34	Net general revenue (Table 1, item 53)	125,423	26,882	165,834	151,537

¹ See Appendix B, page 75 for a complete listing of the administrative or special funds included in these statistics.

² Special revenue housing account 280, amortization account-grant from Federal Government 635, repayment municipal loans and school debentures 118, sales of serviced lots 36.

**TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year
Ended March 31, 1967**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
1,899,560	1,799,467	292,332	284,108	609,178	727,563	8,455	8,251	1
3,497	451,613	62,699	37,493	4,170	22,018	—	—	2
47	1,588	118,145	—	80,421	—	1,464	3,043	3
112,166	224,388	12,134	87,488	—	15,300	—	—	4
88,617	41,217	—	2,192	—	—	—	—	5
10,760	9,484	917	1,723	1,187	5,380	—	—	6
—	—	—	2,016	—	125	—	—	7
—	—	—	—	—	4,635	542	678	8
—	1,454	—	132	403	—	—	—	9
—	—	—	—	—	—	—	1,069 ²	10
215,087	729,744	193,895	131,044	86,181	47,458	2,006	4,790	11
1,008	12,192	948	3,903	7,122	14,335	2,371	—	12
58	—	—	—	—	—	—	—	13
6,456	2,392	—	—	—	—	—	—	14
—	—	—	—	—	—	216	—	15
—	—	9	112	277	—	—	—	16
—	—	26	—	7,880	—	—	—	17
11,911	—	—	479	7,534	—	—	—	18
—	—	224	—	—	—	—	1,756	19
74,064 ³	—	—	—	—	—	—	—	20
29,175 ⁴	934	15,454	668	421	293	9	267	21
—	—	—	—	—	—	—	2,968	22
—	—	111,965	—	65,485	—	—	—	23
—	—	—	—	—	—	—	—	24
—	—	—	—	—	—	—	—	25
—	4,714	—	5,824	10	—	—	—	26
—	—	—	—	—	—	—	—	27
—	71,026	41,036	15,764	—	11,935	—	—	28
—	—	—	—	—	—	529	—	29
—	—	—	—	2,540	—	—	—	30
122,672	91,258	169,662	26,750	91,269	26,563	3,125	4,991	31
1,991,975	2,437,953	316,565	388,402	604,090	748,458	7,336	8,050	32
174,972	469,859	94,617	97,083	138,614	117,811	1,567	1,866	33
1,817,003	1,968,094	221,948	291,319	465,476	630,647	5,769	6,184	34

³ Represents portion of equalization and compensation re opting out of certain joint programs included by the province of Quebec as follows: Collections relating to portion accruing to welfare for 1966-67, 20,921; unconditional payments 12,245; accounts receivable 24,865; deferred revenue re allowances for pupils 16 to 18 years and for university grants 9,405; accounts payable Government of Canada 6,628.

⁴ Includes refunds of previous years' expenditure 6,569 and federal contributions pertaining to previous years, concerning certain joint programmes 17,752, contribution to pension funds 2,671, repayment of loans 2,183.

**TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1967**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	165,038	40,045	159,410	180,682
	To arrive at "gross general expenditure":				
	Add:				
2	Expenditure of administrative or special funds ²	47,598	4,828	5,311	1,097
3	Capital account expenditure	92,735	8,572	24,631	29,929
4	Revenue deducted from ordinary expenditure in public accounts	340	—	42,285	1,785
5	Revenue deducted from capital expenditure in public accounts	879	2,496	30,441	17,693
6	Expenditure deducted from revenue in public accounts	332	166	874	1,057
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expenditure	—	—	408	179
9	Liquor board expenditure other than liquor selling costs	—	—	1,496	—
10	Interest on public debt charged to sinking funds	—	—	—	—
11	Other	—	—	—	—
12	Total additions	141,884	16,062	105,446	51,740
	Deduct:				
13	Refunds of current year's expenditure included in revenue in public accounts	670	2,750	479	2,760
14	Refunds of current year's revenue included in expenditure in public accounts	—	75	—	—
15	Debt retirement included in ordinary expenditure	5,743	1,376	5	8,317
16	Revenue of working capital funds to be offset against expenditure	363	—	260	196
17	Operating surplus of working capital funds to be offset against expenditure	—	—	—	—
18	Offsets to adjust contributions to and from government enterprises to a "net" basis	774	—	—	—
19	Employees' contributions to superannuation plan to be offset against expenditure	546	—	—	1,012
20	Contributions to liquor boards offset against liquor profits	1,038	—	—	—
21	Non-expense and surplus payments	—	978	- 18	149
22	Non-expenditure items — Loans and repayments	—	—	—	—
23	Non-expenditure items included in capital account	15,743	—	—	—
	Interfund eliminations:				
24	Special fund expenditure included in provincial ordinary revenue	8,168	50	—	—
25	Special fund expenditure included in revenue of other special funds	—	—	—	—
26	Provincial ordinary expenditure included in special fund revenue	286	1,636	285	500
27	Provincial ordinary expenditure included in capital revenue	—	—	—	—
28	Intervote transfer	—	—	—	—
29	Total deductions	33,331	6,865	1,006	12,934
30	Gross general expenditure (Table 2, item 74)	273,591	49,242	263,850	219,488
	To arrive at "cost of services provided":				
	Deduct:				
31	Total deductions (Table 1, item 48)	3,147	1,661	8,583	3,192
32	Cost of services provided (Table 2, item 76)	270,444	47,581	255,267	216,296

¹ Total "budgetary" expenditure including capital expenditure.

² See Appendix B, page 75 for a complete listing of the administrative or special funds included in these statistics.

TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1967

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
1,838,172	1,489,121	291,641	283,932 ¹	539,554	691,510	8,147	9,226	1
3,354	437,221	64,764	44,851	3,436	20,592	—	—	2
255,269	333,793	107,483	—	168,708	—	3,001	4,373	3
112,166	224,388	12,134	87,488	—	15,300	—	—	4
88,617	41,217	—	2,192	—	—	—	—	5
10,760	9,484	1,058	1,723	1,187	5,380	—	—	6
—	599	—	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
—	1,407	—	296	—	125	—	—	9
—	—	—	—	—	—	—	—	10
26,553 ³	—	—	—	—	—	409	888 ⁴	11
496,719	1,048,109	185,439	136,550	173,331	41,397	3,410	5,261	12
1,008	12,192	948	3,903	7,122	—	2,371	—	13
58	—	—	—	—	14,335	—	—	14
21,655	42,000	6,549	—	1,547	—	216	—	15
—	—	—	—	—	—	—	—	16
—	—	9	112	277	—	—	—	17
—	—	26	—	6,775	—	—	—	18
11,911	—	187	479	7,534	—	—	—	19
—	—	224	—	—	—	—	1,750	20
9,718	1,710	—	199	511	252	—	—	21
—	—	—	—	—	—	—	1,116	22
—	—	96,192	—	—	—	50	—	23
—	2,819	—	5,824	10	—	—	—	24
—	—	—	—	—	—	—	—	25
—	72,921	41,036	15,764	—	11,935	—	—	26
—	—	—	—	—	—	529	—	27
—	—	—	—	2,540	—	—	—	28
44,350	131,642	145,171	26,281	26,316	26,522	3,166	2,866	29
2,290,541	2,405,588	331,909	394,201	686,569	706,385	8,391	11,621	30
11,009	82,428	12,836	37,332	31,515	9,279	99	—	31
2,279,532	2,323,160	319,073	356,869	655,054	697,106	8,292	11,621	32

³ Represents extraordinary expenditure on education under the University Investments Financing Act.

⁴ Special expenditure re housing account.

⁵ Debt retirement 11,891 was charged to surplus.

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada:				
	Unconditional transfers:				
	Statutory subsidies:				
1	Under BNA Act	1,656	657	2,132	1,745
2	Newfoundland additional grant	8,000	—	—	—
3	Sub-totals	9,656	657	2,132	1,745
	Federal-Provincial Fiscal Arrangement Act 1962:				
	For fiscal year 1966 - 67:				
4	Share of federal estate tax	1,020	195	2,028	2,317
5	Equilization	27,159	7,071	39,672	34,228
6	Atlantic provinces additional grant	10,500	3,500	10,500	10,500
7	Sub-totals	38,679	10,766	52,200	47,045
	Adjustments for fiscal year 1965 - 66:				
8	Share of federal estate tax	216	32	143	34
9	Equilization	1,624	144	1,690	848
10	Sub-totals	1,840	176	1,833	882
	Federal-Provincial Tax Sharing Adjustment Act 1956:				
	Adjustments for fiscal year 1961 - 62:				
11	Succession duty rental	- 47	13	86	166
12	Equilization	224	28	199	66
13	Stabilization	—	- 41	—	—
14	Sub-totals	177	—	285	232
	Established Programs (Interim Arrangements Act):				
15	For fiscal year 1966 - 67	—	—	—	—
16	For fiscal year 1965 - 66 (adjustments)	—	—	—	—
17	Sub-totals	—	—	—	—
18	Share of income tax on power utilities	312	64	616	32
19	Totals, unconditional transfers	50,664	11,663	57,066	49,936
	Conditional transfers:				
	General government services:				
20	Executive and administrative	—	—	—	57
21	Research planning and statistics	—	—	—	41
22	Totals, general government services	—	—	—	98
	Transportation and communications:				
23	Air	—	—	—	—
	Road:				
24	Trans-Canada highway	4,306	502	21,720	12,339
25	Railway grade crossing fund	—	—	72	72
26	Roads to resources	1,443	580	50	750
27	Atlantic Development board	5,719	1,167	2,059	1,072
28	Other highways, roads and bridges	—	—	1,196	575
29	Totals, transportation and communications	11,468	2,249	25,097	14,808
	Health:				
	Hospital care:				
30	Hospital construction	906	128	2,560	657
31	Hospital insurance and diagnostic services	13,152	2,720	20,342	16,678
32	Contribution to health resources fund	37	—	724	308
	General health:				
33	Professional training	117	70	172	62
34	Public health research	52	41	225	32
	Public health:				
35	General public health	430	199	723	587
36	Tuberculosis control	140	19	36	68
37	Mental health	165	115	311	309
38	Cancer control	3	16	36	68
39	Child and maternal health	70	—	57	75
	Medical, dental and allied services:				
40	Medical rehabilitation	133	108	90	101
41	Totals, health	15,205	3,416	25,276	18,945

TABLE 5. Amounts Transferred from Other Governemnts for Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,964	4,624	2,117	2,124	2,887	1,673	23,579	—	—	23,579	1
—	—	—	—	—	—	8,000	—	—	8,000	2
3,964	4,624	2,117	2,124	2,887	1,673	31,579	—	—	31,579	3
11,453	17,860	3,243	2,221	4,407	—	44,744	—	—	44,744	4
143,521	—	27,657	33,047	—	—	312,355	3,052	3,301	318,708	5
—	—	—	—	—	—	35,000	—	—	35,000	6
154,974	17,860	30,900	35,268	4,407	—	392,099	3,052	3,301	398,452	7
806	1,883	228	301	- 284	—	3,359	—	—	3,359	8
5,995	—	4,493	909	—	—	15,703	—	—	15,703	9
6,801	1,883	4,721	1,210	- 284	—	19,062	—	—	19,062	10
—	—	635	- 121	224	4,947	5,903	—	—	5,903	11
1,946	—	498	333	293	- 195	3,392	—	—	3,392	12
—	—	—	—	—	- 117	- 158	—	—	- 158	13
1,946	—	1,133	212	517	4,635	9,137	—	—	9,137	14
67,139	—	—	—	—	—	67,139	—	—	67,139	15
- 9,504	—	—	—	—	—	- 9,504	—	—	- 9,504	16
57,635	—	—	—	—	—	57,635	—	—	57,635	17
596	1,051	89	12	2,932	248	5,952	—	—	5,952	18
225,916	25,418	38,960	38,826	10,459	6,556	515,464	3,052	3,301	521,817	19
—	51	—	—	—	—	108	—	—	108	20
—	—	—	—	44	—	85	—	—	85	21
—	51	—	—	44	—	193	—	—	193	22
—	—	—	—	100	—	100	—	—	100	23
41,776	2,930	675	405	234	433	85,320	—	—	85,320	24
2,622	2,102	353	—	807	928	6,956	—	—	6,956	25
4,841	599	436	749	244	515	10,207	—	—	10,207	26
—	—	—	—	—	—	10,017	—	—	10,017	27
—	—	400	—	—	—	2,171	—	—	2,171	28
49,239	5,631	1,864	1,154	1,385	1,876	114,771	—	—	114,771	29
4,011	7,016	442	749	1,513	979	18,961	—	92	19,053	30
—	191,269	23,537	28,026	41,863	47,821	385,408	439	1,114	386,961	31
538	—	—	—	—	2,381	3,988	—	—	3,988	32
—	680	79	87	170	135	1,572	—	104	1,676	33
—	1,535	711	201	142	454	3,393	12	—	3,405	34
—	4,817	721	831	1,276	1,622	11,206	—	52	11,258	35
—	875	90	81	120	158	1,587	16	—	1,603	36
—	2,779	456	363	706	794	5,998	46	—	6,044	37
—	583	—	98	145	176	1,125	—	—	1,125	38
—	264	80	79	124	58	807	—	—	807	39
—	940	146	139	77	264	1,998	—	—	1,998	40
4,549	210,758	26,262	30,654	46,136	54,842	436,043	513	1,362	437,918	41

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967 - Continued

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada - Continued:				
	Conditional transfers - Continued:				
	Social welfare:				
42	Old age assistance - Pensions	1,680	391	1,674	1,626
43	Other aid to aged	-	-	-	-
44	Aid to the blind - Pensions	292	46	471	408
45	Aid to the disabled - Pensions	833	369	1,590	1,042
	Aid to the unemployed:				
46	Aid to unemployed and unemployables	10,302	1,326	3,715	1,994
47	Canada assistance plan	-	-	449	1,020
48	Winter works projects in municipalities	340	424	430	39
49	Other social welfare	19	48	259	9
50	Totals, social welfare	13,466	2,604	8,588	6,138
	Recreational and cultural services:				
51	Archives, art galleries, museums and libraries	-	-	-	-
52	Parks, beaches and other recreational areas	-	49	86	54
53	Physical culture	48	28	29	61
	Other:				
54	Centennial commission	2,582	44	-	231
55	Other	-	-	-	-
56	Totals, recreational and cultural services	2,630	121	115	346
	Education:				
	Schools operated by local authorities:				
57	Capital assistance	-	382	939	-
58	Vocational high school training	-	255	795	110
59	Other	16	-	-	-
	Universities colleges and other schools:				
60	Capital assistance	1,921	55	1,778	601
61	Technician training	43	-	27	169
62	Trade and occupational training	1,157	120	915	1,304
63	Apprenticeship training	64	18	54	250
64	Assistance to students	-	-	-	-
65	Training of unemployed workers	2,338	66	3,538	693
66	Training of disabled workers	23	-	64	-
67	Training and upgrading of teachers	11	1	10	54
68	Training in co-operation with industry	-	2	54	7
69	Training for federal departments and agencies	-	-	37	-
	Education of the handicapped:				
70	Training of disabled	-	1	207	12
	Other education:				
71	Training of unemployed	-	-	2	-
72	Training in co-operation with industry	-	-	-	-
73	Capital assistance	-	9	-	-
74	Assistance to students	-	-	-	15
75	Language texts	-	-	-	-
76	Totals, education	5,573	909	8,420	3,215
	Natural resources and primary industries:				
	Fisheries:				
77	Assistance in construction of fishing vessels	84	24	1,561	60
78	Programs and projects shared by provinces	279	27	-	170
79	Relocating Newfoundland families	665	-	-	-
	Forestry and rural development:				
80	Contributions to forest inventories	176	40	148	221
81	Contribution toward spruce budworm control	-	-	-	528
82	Agriculture rehabilitation and development	-	-	201	-
	Land settlement and agriculture:				
83	Agriculture rehabilitation and development	463	480	395	489
84	Agricultural lime assistance	24	66	129	235
85	Adverse weather assistance program	-	75	-	229
86	Crop insurance payments	-	7	-	-
87	Other agricultural grants	14	3	55	39
88	Minerals and mines	-	-	271	-
89	Water resources - conservation and controls	-	-	-	-
90	Other natural resources	-	-	-	21
91	Totals, natural resources and primary industries	1,705	722	2,760	1,992

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967 - Continued

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
—	7,332	1,625	1,097	2,244	2,252	19,921	9	64	19,994	42
—	6,104	—	—	—	—	6,104	—	—	6,104	43
—	1,095	226	191	288	337	3,354	4	28	3,386	44
—	8,511	689	177	860	1,072	15,143	1	11	15,155	45
11,100	26,635	11,293	9,049	13,588	22,286	111,288	148	72	111,508	46
—	10,270	—	1,453	—	—	13,192	—	—	13,192	47
19,628	6,946	852	2,076	2,874	3,388	36,997	—	98	37,095	48
3	1,211	557	140	51	103	2,400	32	19	2,451	49
30,731	68,104	15,242	14,183	19,905	29,438	208,399	194	292	208,885	50
—	—	2,115	—	2,269	—	4,384	—	—	4,384	51
4	—	—	420	—	—	613	14	8	635	52
—	60	—	—	4	88	318	31	32	381	53
2,082	—	—	1,193	639	1,016	7,787	250	—	8,037	54
1,277	—	—	37	50	—	1,364	2	—	1,366	55
3,363	60	2,115	1,650	2,962	1,104	14,466	297	40	14,803	56
13,867	41,613	4,826	1,947	7,845	12,180	83,599	95	—	83,694	57
—	719	607	139	189	199	3,013	5	34	3,052	58
—	—	85	—	—	—	101	132	—	233	59
13,577	3,191	2,097	2,430	9,040	—	34,690	—	—	34,690	60
2	—	238	346	1,089	873	2,787	—	—	2,787	61
251	4,593	369	419	2,444	2,035	13,607	—	—	13,607	62
—	—	82	62	188	95	813	—	—	813	63
—	141	6	—	10	30	187	—	—	187	64
1,444	36,258	4,854	2,380	1,922	1,026	54,519	150	—	54,669	65
—	299	217	—	15	—	618	—	—	618	66
—	390	42	—	334	32	874	4	—	878	67
—	49	125	—	25	21	283	—	—	283	68
592	—	—	—	—	—	629	—	—	629	69
—	5	8	77	—	64	374	—	—	374	70
8,468	—	—	—	—	—	8,470	—	—	8,470	71
110	47	—	64	3	2	226	—	—	226	72
452	—	—	—	—	—	461	—	—	461	73
—	71	—	31	—	—	117	—	—	117	74
—	160	—	—	—	18	178	—	—	178	75
38,763	87,536	13,556	7,895	23,104	16,575	205,546	386	34	205,966	76
213	—	—	—	—	—	1,942	—	—	1,942	77
130	—	64	—	—	—	670	—	—	670	78
222	—	—	—	—	—	887	—	—	887	79
1,286	1,933	533	204	1,002	1,805	7,348	—	—	7,348	80
—	—	—	—	—	—	528	—	—	528	81
2,172	—	—	—	—	—	2,373	—	—	2,373	82
628	1,083	7,634	2,049	1,218	1,213	15,652	—	—	15,652	83
1,205	42	—	—	—	62	1,763	—	—	1,763	84
—	2,300	—	—	—	—	2,604	—	—	2,604	85
—	36	672	268	168	28	1,179	—	—	1,179	86
—	247	35	50	52	1,574	2,069	—	—	2,069	87
151	—	—	—	—	—	422	9	—	431	88
50	2,385	2,502	—	—	187	5,124	—	—	5,124	89
566	143	—	36	—	31	797	—	—	797	90
6,623	8,169	11,440	2,607	2,440	4,900	43,358	9	—	43,367	91

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967 — Concluded

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada — Concluded:				
	Conditional transfers — Concluded:				
92	Trade and industrial development	—	20	41	—
93	Local government planning and development	—	—	—	—
	Other expenditure:				
94	Emergency measures	87	29	110	145
95	Housing	119	—	—	—
96	Other	—	—	661	—
97	Totals, other expenditure	206	29	771	145
98	Adjustment	—	—	—	—
99	Totals, conditional transfers	50,253	10,070	71,068	45,687
100	Totals, transfers from Government of Canada . .	100,917	21,733	128,134	95,623
	From municipal governments:				
	Protection of persons and property:				
101	Corrections	—	—	—	—
102	Other protection	14	—	—	—
	Transportation and communications:				
103	Road	—	—	324	—
104	Trans-Canada highway	—	—	—	—
	Health:				
105	Hospital care	—	—	—	—
106	Health units	—	2	—	—
	Social welfare:				
107	Aid to the unemployed and unemployables	—	—	—	—
108	Child welfare	—	—	11	—
109	Other social welfare	—	—	—	—
	Recreation and cultural services:				
110	Archives, art galleries, museums and libraries	20	—	—	—
111	Education, Trade and occupational training	—	—	281	—
	Natural resources and primary industries:				
112	Land settlement and agriculture	—	—	—	—
113	Mines and resources	—	—	—	—
114	Local government planing and development	—	—	—	—
115	Other expenditure	—	—	—	—
116	Totals, transfers from municipal governments . .	34	2	616	—
117	Totals, transfers from other governments	100,951	21,735	128,750	95,623

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year Ended March 31, 1967 - Concluded

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
204	134	137	13	22	—	571	—	115	686	92
—	—	26	—	3	—	29	—	—	29	93
1,636	1,798	255	89	497	533	5,179	—	—	5,179	94
92	—	—	—	—	—	211	7	23	241	95
—	1,450	8,076	—	—	—	10,187	62	—	10,249	96
1,728	3,248	8,331	89	497	533	15,577	69	23	15,669	97
—	—	—	—	—	- 6,102	- 6,102	—	—	- 6,102	98
135,200	383,691	78,973	58,245	96,498	103,166	1,032,851	1,468	1,866	1,036,185	99
361,116	409,109	117,933	97,071	106,957	109,722	1,548,315	4,520	5,167	1,558,002	100
—	—	—	—	37	—	37	—	—	37	101
—	590	—	—	—	—	604	—	—	604	102
9,329	3,150	—	124	—	—	12,927	—	—	12,927	103
17,271	—	—	—	—	—	17,271	—	—	17,271	104
—	—	—	—	10,562	—	10,562	—	—	10,562	105
1,504	—	432	335	—	—	2,273	—	—	2,273	106
—	—	61	1,047	—	—	1,108	—	—	1,108	107
341	—	—	—	—	—	352	—	—	352	108
7	—	—	—	—	—	7	—	—	7	109
—	—	1,450	—	2	—	1,472	—	—	1,472	110
—	—	—	—	—	—	281	—	—	281	111
211	—	—	—	—	—	211	—	—	211	112
—	—	16	—	—	—	16	—	—	16	113
—	—	827	—	—	—	827	—	—	827	114
100	—	22	—	—	5,366	5,488	—	—	5,488	115
28,763	3,740	2,808	1,506	10,601	5,366	53,436	—	—	53,436	116
389,879	412,849	120,741	98,577	117,558	115,088	1,601,751	4,520	5,167	1,611,438	117

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1967

No.	Function	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Revenue derived from expenditure functions and applied thereto:				
	Protection of persons and property:				
	Corrections:				
1	Juvenile delinquents	—	—	62	46
2	Other	3	—	—	15
3	Totals, protection of persons and property . . .	3	—	62	61
	Health:				
4	Hospital care	1,968	459	522	1,171
5	General health	—	—	—	—
6	Public health	—	—	—	—
7	Totals, health	1,968	459	522	1,171
	Social welfare:				
	Old age assistance:				
8	Other aid to aged	—	241	—	—
9	Aid to the unemployed and unemployables	223	—	—	—
10	Other social welfare	4	—	—	—
11	Totals, social welfare	227	241	—	—
	Recreational and cultural services:				
12	Parks, beaches and other recreational areas	—	—	—	—
13	Totals, recreational and cultural services . . .	—	—	—	—
	Education:				
14	Universities, colleges and other schools	214	99	194	118
15	Education of the handicapped	1	—	99	—
16	Totals, education	215	99	293	118
	Natural resources and primary industries:				
17	Lands: Settlement and agriculture	—	29	—	—
18	Totals, natural resources and primary industries	—	29	—	—
	Interest revenue applied against debt charges:				
19	Amortization of discount on securities sold	—	—	—	—
20	Interest	734	833	7,706	1,842
21	Loss on foreign exchange	—	—	—	—
22	Totals, interest revenue	734	833	7,706	1,842
23	Totals, own source revenue deductions	3,147	1,661	8,583	3,192

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub- total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
—	300	—	69	—	19	496	—	—	496	1
—	3,234	22	14	649	57	3,994	—	—	3,994	2
—	3,534	22	83	649	76	4,490	—	—	4,490	3
2,800	2,355	505	1,339	2,480	2,276	15,875	—	—	15,875	4
—	—	—	14	—	—	14	—	—	14	5
—	—	—	—	—	19	19	—	—	19	6
2,800	2,355	505	1,353	2,480	2,295	15,908	—	—	15,908	7
—	—	—	—	—	—	241	—	—	241	8
—	—	—	—	16	—	239	—	—	239	9
—	—	—	—	—	1,003	1,007	—	—	1,007	10
—	—	—	—	16	1,003	1,487	—	—	1,487	11
—	2	—	—	—	—	2	—	—	2	12
—	2	—	—	—	—	2	—	—	2	13
—	1,957	4	96	698	—	3,380	—	—	3,380	14
—	193	—	6	41	28	368	—	—	368	15
—	2,150	4	102	739	28	3,748	—	—	3,748	16
—	414	—	—	18	59	520	—	—	520	17
—	414	—	—	18	59	520	—	—	520	18
62	—	—	4	—	—	66	—	—	66	19
8,147	73,942	12,305	35,788	27,613	5,818	174,728	99	—	174,827	20
—	31	—	2	—	—	33	—	—	33	21
8,209	73,973	12,305	35,794	27,613	5,818	174,827	99	—	174,926	22
11,009	82,428	12,836	37,332	31,515	9,279	200,982	99	—	201,081	23

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967

NEWFOUNDLAND

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative	10,532	2,864	7,659	6	—	—	3
Legislative	644	175	469	—	—	—	—
Research, planning and statistics	149	—	149	—	—	—	—
Totals, general government services	11,325	3,039	8,277	6	—	—	3
Protection of persons and property:							
Law enforcement	798	468	330	—	—	—	—
Corrections:							
Juvenile delinquents	206	131	75	—	—	—	—
Other	632	423	209	—	—	—	—
Police	2,593	917	1,659	—	—	—	17
Fire	836	571	265	—	—	—	—
Other	607	302	297	8	—	—	—
Totals, protection of persons and property	5,672	2,812	2,835	8	—	—	17
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	41,120	6,886	33,772	—	—	462	—
Rail	—	—	—	—	—	—	—
Water	159	—	159	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communications	41,279	6,886	33,931	—	—	462	—
Health:							
Hospital care	41,630	9,374	18,055	13,812	—	—	389
General health	455	262	86	107	—	—	—
Public health	2,256	868	1,213	16	—	159	—
Medical, dental and allied services	2,818	1,430	1,170	218	—	—	—
Totals, health	47,159	11,934	20,524	14,153	—	159	389
Social welfare:							
Old age assistance — Pensions	3,374	—	—	3,374	—	—	—
Other aid to the aged	716	432	284	—	—	—	—
Aid to the blind — Pensions	393	—	—	393	—	—	—
Aid to the disabled — Pensions	1,683	—	—	1,683	—	—	—
Aid to the unemployed and unemployables	18,219	—	—	18,219	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	1,288	172	100	1,016	—	—	—
Labour	117	88	29	—	—	—	—
Winter work projects	340	—	—	—	—	340	—
Other	1,622	1,082	352	64	—	—	124
Totals, social welfare	27,752	1,774	765	24,749	—	340	124
Recreational and cultural services:							
Archives, art galleries, museums and libraries.	500	181	236	71	—	—	12
Parks, beaches and other recreational areas	574	153	421	—	—	—	—
Physical culture	129	20	62	47	—	—	—
Other	5,241	—	5,224	17	—	—	—
Totals, recreational and cultural services	6,444	354	5,943	135	—	—	12

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
NEWFOUNDLAND — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
		thousands of dollars					
Education:							
Schools operated by local authorities	31,044	406	1,009	2,227	—	27,402 ¹	—
Universities, colleges and other schools	35,336	2,272	25,428	7,636	—	—	—
Education of the handicapped	546	—	453	93	—	—	—
Contributions to teachers' superannuation and pensions	— 75	—	12	3	—	—	— 90
Other	359	253	64	42	—	—	—
Totals, education	67,210	2,931	26,966	10,001	—	27,402	— 90
Natural resources and primary industries:							
Fish and game	19,217	382	7,894	—	247	—	10,694
Forests	2,292	666	1,612	14	—	—	—
Lands: Settlement and agriculture	1,876	579	463	221	—	—	613
Minerals and mines	1,090	381	709	—	—	—	—
Water resources	—	—	—	—	—	—	—
Other	382	84	298	—	—	—	—
Totals, natural resources and primary in- dustries	24,857	2,092	10,976	235	247	—	11,307
Trade and industrial development	17,460	235	16,911	94	220	—	—
Local government planning and development	1,523	243	709	29	—	542	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	420	—	420	—	—	—	—
Discount on securities sold (or amount amor- tized)	—	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	13,495	—	—	13,495	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding retirements)	13,915	—	420	13,495	—	—	—
Own enterprises	4,939	—	701	950	—	—	3,288
Other expenditures:							
Housing	512	34	149	—	119	—	210
Emergency measures	147	96	49	2	—	—	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	438	—	268	—	—	170	—
Totals, other expenditures	1,097	130	466	2	119	170	210
Totals	270,632	32,430	129,424	63,857	586	29,075	15,260
Unconditional transfers	2,959	—	—	—	—	2,959	—
Totals, gross general expenditure	273,591	32,430	129,424	63,857	586	32,034	15,260

¹ Represents grants to denominational schools.

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
 Ended March 31, 1967 — Continued
 PRINCE EDWARD ISLAND

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative	1,872	677	1,016	—	—	23	156
Legislative	303	16	287	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government services	2,175	693	1,303	—	—	23	156
Protection of persons and property:							
Law enforcement	151	97	54	—	—	—	—
Corrections:							
Juvenile delinquents	21	—	—	21	—	—	—
Other	121	47	74	—	—	—	—
Police	249	—	249	—	—	—	—
Fire	50	—	—	—	—	50	—
Other	174	125	46	1	—	2	—
Totals, protection of persons and property	766	269	423	22	—	52	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	12,611	1,844	10,734	—	—	33	—
Rail	—	—	—	—	—	—	—
Water	144	10	134	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communications	12,755	1,854	10,868	—	—	33	—
Health:							
Hospital care	6,441	1,023	612	4,806	—	—	—
General health	760	80	644	36	—	—	—
Public health	990	730	260	—	—	—	—
Medical, dental and allied services	215	—	26	189	—	—	—
Totals, health	8,406	1,833	1,542	5,031	—	—	—
Social welfare:							
Old age assistance — Pensions	919	—	—	919	—	—	—
Other aid to the aged	1,715	529	1,186	—	—	—	—
Aid to the blind — Pensions	72	—	—	72	—	—	—
Aid to the disabled — Pensions	867	—	—	867	—	—	—
Aid to the unemployed and unemployables	2,877	—	—	2,822	—	55	—
Mothers' allowances	313	—	—	313	—	—	—
Child welfare	305	40	10	255	—	—	—
Labour	103	21	39	43	—	—	—
Winter work projects	650	—	—	—	—	650	—
Other	136	55	39	37	—	—	5
Totals, social welfare	7,957	645	1,274	5,328	—	705	5
Recreational and cultural services:							
Archives, art galleries, museums and libraries	75	57	17	—	—	1	—
Parks, beaches and other recreational areas	222	83	135	—	—	4	—
Physical culture	66	1	65	—	—	—	—
Other	141	—	19	122	—	—	—
Totals, recreational and cultural services	504	141	236	122	—	5	—

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
PRINCE EDWARD ISLAND - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
Education:							
Schools operated by local authorities	5,897	116	631	7	—	5,143	—
Universities, colleges and other schools	2,394	670	1,025	699	—	—	—
Education of the handicapped	50	8	7	35	—	—	—
Contributions to teachers' superannuation and pensions	2	—	2	—	—	—	—
Other	168	64	54	50	—	—	—
Totals, education	8,511	858	1,719	791	—	5,143	—
Natural resources and primary industries:							
Fish and game	301	75	174	1	51	—	—
Forests	213	122	91	—	—	—	—
Lands: Settlement and agriculture	2,450	279	1,245	29	897	—	—
Minerals and mines	—	—	—	—	—	—	—
Water resources	—	—	—	—	—	—	—
Other	21	12	9	—	—	—	—
Totals, natural resources and primary in- dustries	2,985	488	1,519	30	948	—	—
Trade and industrial development	481	68	328	—	73	12	—
Local government planning and development	30	16	12	—	—	2	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	7	—	7	—	—	—	—
Discount on securities sold (or amount amor- tized)	50	—	—	50	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	3,834	—	—	3,834	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding retirements)	3,891	—	7	3,884	—	—	—
Own enterprises	40	—	—	—	—	—	40
Other expenditures:							
Housing	6	6	—	—	—	—	—
Emergency measures	38	28	10	—	—	—	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	193	—	193	—	—	—	—
Totals, other expenditures	237	34	203	—	—	—	—
Totals	48,738	6,899	19,434	15,208	1,021	5,975	201
Unconditional transfers	504	—	—	—	—	504	—
Totals, gross general expenditure	49,242	6,899	19,434	15,208	1,021	6,479	201

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
NOVA SCOTIA**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative	6,746	1,988	2,394	5	—	84	2,275
Legislative	471	415	56	—	—	—	—
Research, planning and statistics	13	—	13	—	—	—	—
Totals, general government services	7,230	2,403	2,463	5	—	84	2,275
Protection of persons and property:							
Law enforcement	946	521	415	—	—	10	—
Corrections:							
Juvenile delinquents	589	235	282	72	—	—	—
Other	12	—	—	12	—	—	—
Police	1,431	—	1,431	—	—	—	—
Fire	73	49	24	—	—	—	—
Other	2,675	1,518	1,114	43	—	—	—
Totals, protection of persons and property	5,726	2,323	3,266	127	—	10	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	63,961	9,867	53,396	—	—	698	—
Rail	—	—	—	—	—	—	—
Water	422	26	18	5	373	—	—
Telecommunications	36	24	12	—	—	—	—
Other	22	—	—	22	—	—	—
Totals, transportation and communications	64,441	9,917	53,426	27	373	698	—
Health:							
Hospital care	55,389	9,467	21,121	22,571	—	2,230	—
General health	631	126	505	—	—	—	—
Public health	6,544	2,978	3,171	251	—	144	—
Medical, dental and allied services	911	130	779	2	—	—	—
Totals, health	63,475	12,701	25,576	22,824	—	2,374	—
Social welfare:							
Old age assistance — Pensions	3,348	—	—	3,348	—	—	—
Other aid to the aged	—	—	—	—	—	—	—
Aid to the blind — Pensions	625	—	—	625	—	—	—
Aid to the disabled — Pensions	3,180	—	—	3,180	—	—	—
Aid to the unemployed and unemployables	7,881	—	29	5,336	—	2,516	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	980	—	45	935	—	—	—
Labour	277	250	20	7	—	—	—
Winter work projects	483	—	—	—	—	483	—
Other	1,683	1,283	298	102	—	—	—
Totals, social welfare	18,457	1,533	392	13,533	—	2,999	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,049	116	517	416	—	—	—
Parks, beaches and other recreational areas	628	143	481	—	—	4	—
Physical culture	126	49	44	19	—	14	—
Other	191	—	33	158	—	—	—
Totals, recreational and cultural services	1,994	308	1,075	593	—	18	—

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
NOVA SCOTIA — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
		thousands of dollars					
Education:							
Schools operated by local authorities	34,451	851	966	889	—	31,745	—
Universities, colleges and other schools	20,303	3,091	7,334	9,874	—	4	—
Education of the handicapped	1,270	354	455	461	—	—	—
Contributions to teachers' superannuation and pensions	2,726	—	156	—	—	—	2,570
Other	1,546	181	298	1,067	—	—	—
Totals, education	60,296	4,477	9,209	12,291	—	31,749	2,570
Natural resources and primary industries:							
Fish and game	2,247	244	442	1	—	—	1,560
Forests	2,922	2,286	636	—	—	—	—
Lands: Settlement and agriculture	4,083	1,102	1,293	259	594	—	835
Minerals and mines	1,099	201	896	2	—	—	—
Water resources	122	54	68	—	—	—	—
Other	205	62	143	—	—	—	—
Totals, natural resources and primary industries	10,678	3,949	3,478	262	594	—	2,395
Trade and industrial development	3,637	530	2,968	24	—	—	115
Local government planning and development	341	163	114	3	—	61	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	—	—	—	—	—	—	—
Discount on securities sold (or amount amor- tized)	656	—	656	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	22,540	—	31	22,024	—	—	485
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding retirements)	23,196	—	687	22,024	—	—	485
Own enterprises	1,145	—	1,145	—	—	—	—
Other expenditures:							
Housing	119	43	58	—	18	—	—
Emergency measures	177	81	73	—	—	23	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	1,523	—	200	1,190	—	133	—
Totals, other expenditures	1,819	124	331	1,190	18	156	—
Totals	262,435	38,428	104,130	72,903	985	38,149	7,840
Unconditional transfers	1,415	—	—	—	—	1,415	—
Totals, gross general expenditure	263,850	38,428	104,130	72,903	985	39,564	7,840

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
NEW BRUNSWICK**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative	9,413	1,516	7,465	25	—	15	392
Legislative	788	199	589	—	—	—	—
Research, planning and statistics	498	101	397	—	—	—	—
Totals, general government services	10,699	1,816	8,451	25	—	15	392
Protection of persons and property:							
Law enforcement	964	719	245	—	—	—	—
Corrections:							
Juvenile delinquents	258	169	82	6	—	—	1
Other	375	162	183	6	—	24	—
Police	1,107	—	1,107	—	—	—	—
Fire	68	46	22	—	—	—	—
Other	1,628	1,084	206	330	—	—	8
Totals, protection of persons and property	4,400	2,180	1,845	342	—	24	9
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	56,657	10,019	43,633	113	—	59	2,833
Rail	—	—	—	—	—	—	—
Water	860	366	493	—	—	—	1
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communications	57,517	10,385	44,126	113	—	59	2,834
Health:							
Hospital care	43,310	4,966	2,220	35,711	—	413	—
General health	657	440	162	55	—	—	—
Public health	4,017	2,059	1,633	275	—	—	50
Medical, dental and allied services	261	—	171	90	—	—	—
Totals, health	48,245	7,465	4,186	36,131	—	413	50
Social welfare:							
Old age assistance — Pensions	3,255	—	—	3,255	—	—	—
Other aid to the aged	204	165	39	—	—	—	—
Aid to the blind — Pensions	546	—	—	546	—	—	—
Aid to the disabled — Pensions	2,106	—	—	2,106	—	—	—
Aid to the unemployed and unemployables	5,770	—	4	3,535	—	2,231	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	634	—	—	316	—	318	—
Labour	571	217	354	—	—	—	—
Winter work projects	67	64	3	—	—	—	—
Other	1,111	498	334	279	—	—	—
Totals, social welfare	14,264	944	734	10,037	—	2,549	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	439	38	278	123	—	—	—
Parks, beaches and other recreational areas	341	52	256	17	—	—	16
Physical culture	102	36	7	59	—	—	—
Other	458	—	—	164	—	294	—
Totals, recreational and cultural services	1,340	126	541	363	—	294	16

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
NEW BRUNSWICK — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
		thousands of dollars					
Education:							
Schools operated by local authorities	23,553	450	113	1,541	—	20,674	775
Universities, colleges and other schools	15,695	2,990	5,064	7,611	—	30	—
Education of the handicapped	549	—	20	417	—	112	—
Contributions to teachers' superannuation and pensions	852	—	26	—	—	—	826
Other	440	148	224	68	—	—	—
Totals, education	41,089	3,588	5,447	9,637	—	20,816	1,601
Natural resources and primary industries:							
Fish and game	852	244	591	17	—	—	—
Forest	4,769	2,740	2,007	22	—	—	—
Lands: Settlement and agriculture	3,909	1,102	1,350	376	982	—	99
Minerals and mines	329	201	123	—	—	—	5
Water resources	133	52	45	2	—	34	—
Other	522	245	276	—	—	—	1
Totals, natural resources and primary in- dustries	10,514	4,584	4,392	417	982	34	105
Trade and industrial development	1,135	253	717	80	—	85	—
Local government planning and development	940	649	70	—	—	221	—
Debt charges (excluding retirements):							
Commission on sale of securities and other managment charges	19	—	19	—	—	—	—
Discount on securities sold (or amount amortized)	458	—	458	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	14,952	—	—	14,952	—	—	—
Loss on foreign exchange	284	—	49	—	—	—	235
Totals, debt charges (excluding retirements)	15,713	—	526	14,952	—	—	235
Own enterprises	21	13	8	—	—	—	—
Other expenditures:							
Housing	—	—	—	—	—	—	—
Emergency measures	180	40	66	—	—	74	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	521	—	329	—	—	192	—
Totals, other expenditures	701	40	395	—	—	266	—
Totals	206,578	32,043	71,438	72,097	982	24,776	5,242
Unconditional transfers	12,910	—	—	—	—	12,910	—
Totals, gross general expenditure	219,488	32,043	71,438	72,097	982	37,686	5,242

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
QUEBEC**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative	78,639	26,814	43,538	240	—	29	8,018
Legislative	11,675	2,043	9,565	—	—	—	67
Research, planning and statistics	652	299	353	—	—	—	—
Totals, general government services	90,966	29,156	53,456	240	—	29	8,085
Protection of persons and property:							
Law enforcement	21,270	12,484	8,783	—	—	—	3
Corrections:							
Juvenile delinquents	832	478	80	274	—	—	—
Other	9,291	6,865	2,426	—	—	—	—
Police	31,722	16,034	15,686	—	—	—	2
Fire	1,400	—	—	—	—	1,400	—
Other	14,703	10,040	4,480	173	—	10	—
Totals, protection of persons and property	79,218	45,901	31,455	447	—	1,410	5
Transportation and communications:							
Air	2,708	532	2,130	—	46	—	—
Road	367,447	44,234	288,329	17	—	10,095	24,772 ²
Rail	—	—	—	—	—	—	—
Water	707	—	250	—	457	—	—
Telecommunications	—	—	—	—	—	—	—
Other	370	318	52	—	—	—	—
Totals, transportation and communications	371,232	45,084	290,761	17	503	10,095	24,772
Health:							
Hospital care	490,823	1,891	8,376	480,122	—	—	434
General health	2,209	1,088	1,121	—	—	—	—
Public health	23,445	6,399	7,706	5,899	—	3,441	—
Medical, dental and allied services	15,872	151	677	15,044	—	—	—
Totals, health	532,349	9,529	17,880	501,065	—	3,441	434
Social welfare:							
Old age assistance — Pensions	31,944	—	—	31,944	—	—	—
Other aid to the aged	10	—	—	10	—	—	—
Aid to the blind — Pensions	2,310	—	—	2,310	—	—	—
Aid to the disabled — Pensions	17,276	—	—	17,276	—	—	—
Aid to the unemployed and unemployables	94,814	127	34	94,653	—	—	—
Mothers' allowances	26,462	—	—	26,462	—	—	—
Child welfare	42,287	2,750	731	38,806	—	—	—
Labour	5,683	3,974	1,709	—	—	—	—
Winter work projects	33,486	—	—	—	—	33,486	—
Other	20,166	3,488	5,152	11,526	—	—	—
Totals, social welfare	274,438	10,339	7,626	222,987	—	33,486	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	4,041	842	593	2,009	—	—	597
Parks, beaches and other recreational areas	515	189	120	7	—	—	199
Physical culture	253	—	—	253	—	—	—
Other	9,891	426	2,709	2,646	104	3,797	209
Totals, recreational and cultural services	14,700	1,457	3,422	4,915	104	3,797	1,005

² Purchase of land for highways.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
QUEBEC — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
		thousands of dollars					
Education:							
Schools operated by local authorities	358,023	2,217	957	1,497	—	350,153	3,199
Universities, colleges and other schools	165,246	27,498	34,634	96,215	—	2,263	4,636
Education of the handicapped	726	—	—	726	—	—	—
Contributions to teachers' superannuation and pensions	367	—	—	—	—	—	367
Other	67,003	4,710	15,650	46,643	—	—	—
Totals, education	591,365	34,425	51,241	145,081	—	352,416	8,202
Natural resources and primary industries:							
Fish and game	10,495	6,832	2,494	956	—	—	213
Forests	21,007	9,256	11,554	147	—	50	—
Lands: Settlement and agriculture	69,740	15,816	21,728	1,498	29,610	872	216
Minerals and mines	4,776	1,957	2,792	—	27	—	—
Water resources	2,918	1,490	1,396	4	—	28	—
Other	3,718	559	3,017	142	—	—	—
Totals, natural resources and primary in- dustries	112,654	35,910	42,981	2,747	29,637	950	429
Trade and industrial development	11,958	3,177	8,277	183	—	52	269
Local government planning and development . . .	2,500	1,535	953	12	—	—	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	287	—	287	—	—	—	—
Discount on securities sold (or amount amortized)	2,686	—	—	2,686	—	—	—
Premium on securities purchased (or amount amortized)	37	—	—	—	—	—	37
Interest	77,660	—	—	74,507	—	3,153	—
Loss on foreign exchange	592	—	—	—	—	—	592
Totals, debt charges (excluding retirements)	81,262	—	287	77,193	—	3,153	629
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	7,776	70	20	—	7,594	92	—
Emergency measures	2,226	284	664	—	—	1,278	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	4,989	166	4,710	113	—	—	—
Totals, other expenditures	14,991	520	5,394	113	7,594	1,370	—
Totals	2,177,633	217,033	513,733	955,000	37,838	410,199	43,830
Unconditional transfers	112,908	—	—	—	—	112,908	—
Totals, gross general expenditure	2,290,541	217,033	513,733	955,000	37,838	523,107	43,830

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
ONTARIO**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative	86,253	24,508	44,878	10	—	—	16,857
Legislative	3,006	718	2,284	4	—	—	—
Research, planning and statistics	1,290	850	440	—	—	—	—
Totals, general government services	90,549	26,076	47,602	14	—	—	16,857
Protection of persons and property:							
Law enforcement	14,010	10,816	2,946	244	—	4	—
Corrections:							
Juvenile delinquents	7,513	—	5,690	1,823	—	—	—
Other	19,556	14,661	4,382	—	—	513	—
Police	29,586	23,112	6,033	2	—	439	—
Fire	285	—	—	—	—	285	—
Other	22,822	13,726	8,605	482	—	7	2
Totals, protection of persons and property	93,772	62,315	27,656	2,551	—	1,248	2
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	390,508	68,104	205,256	6	—	117,142	—
Rail	10,801	—	7,188	—	—	—	3,613
Water	—	—	—	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communications	401,309	68,104	212,444	6	—	117,142	3,613
Health:							
Hospital care	533,188	62,144	31,519	439,525	—	—	—
General health	9,931	2,350	1,513	6,038	—	—	30
Public health	29,768	11,157	5,766	7,783	—	5,062	—
Medical, dental and allied services	24,288	1,092	22,872	275	—	49	—
Totals, health	597,175	76,743	61,670	453,621	—	5,111	30
Social welfare:							
Old age assistance — Pensions	14,576	—	—	14,576	—	—	—
Other aid to the aged	17,299	140	754	16,405	—	—	—
Aid to the blind — Pensions	1,452	—	—	1,452	—	—	—
Aid to the disabled — Pensions	16,834	—	—	16,834	—	—	—
Aid to the unemployed and unemployables	43,879	1,050	465	15,632	—	26,732	—
Mothers' allowances	19,274	—	—	19,274	—	—	—
Child welfare	18,911	603	794	17,002	—	512	—
Labour	3,438	1,860	1,543	35	—	—	—
Winter work projects	10,284	—	—	646	—	9,638	—
Other	10,650	2,523	2,709	2,324	—	3,094	—
Totals, social welfare	156,597	6,176	6,265	104,180	—	39,976	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	4,891	235	199	4,410	—	47	—
Parks, beaches and other recreational areas	8,222	4,066	3,367	70	—	631	88
Physical culture	388	—	261	127	—	—	—
Other	3,016	124	798	990	—	1,104	—
Totals, recreational and cultural services	16,517	4,425	4,625	5,597	—	1,782	88

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
ONTARIO — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
		thousands of dollars					
Education:							
Schools operated by local authorities	489,279	7,606	5,670	893	—	475,110	—
Universities, colleges and other schools	208,663	14,056	46,878	130,085	—	17,644	—
Education of the handicapped	10,870	4,705	2,161	3,782	—	222	—
Contributions to teachers' superannuation and pensions	42,943	—	3	105	—	—	42,835
Other	10,480	1,257	3,364	5,799	—	60	—
Totals, education	762,235	27,624	58,076	140,664	—	493,036	42,835
Natural resources and primary industries:							
Fish and game	905	403	446	44	—	12	—
Forests	37,520	27,167	10,179	52	—	72	50
Lands: Settlement and agriculture	26,758	7,613	7,684	1,115	9,274	790	282
Minerals and mines	3,338	1,735	1,603	—	—	—	—
Water resources	9,970	732	1,214	107	—	7,917	—
Other	1,364	1,364	—	—	—	—	—
Totals, natural resources and primary industries	79,855	39,014	21,126	1,318	9,274	8,791	332
Trade and industrial development	18,842	4,146	13,696	666	—	—	334
Local government planning and development	10,476	2,153	1,087	—	—	7,236	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	73	—	73	—	—	—	—
Discount on securities sold (or amount amortized)	2,194	—	2,194	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	133,273	—	120,690	12,583	—	—	—
Loss on foreign exchange	477	—	—	—	—	—	477
Totals, debt charges (excluding retirements)	136,017	—	122,957	12,583	—	—	477
Own enterprises	430	—	—	—	—	—	430
Other expenditures:							
Housing	2,140	1,738	291	57	—	—	54
Emergency measures	2,277	389	335	—	—	1,553	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	3,159	—	65	50	—	3,044	—
Totals, other expenditures	7,576	2,127	691	107	—	4,597	54
Totals	2,371,350	318,903	577,895	721,307	9,274	678,919	65,052
Unconditional transfers	34,238	—	—	—	—	34,238	—
Totals, gross general expenditure	2,405,588	318,903	577,895	721,307	9,274	713,157	65,052

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued

MANITOBA

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
		thousands of dollars					
General government services:							
Executive and administrative	13,304	3,141	9,651	67	—	12	433
Legislative	828	149	679	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government services	14,132	3,290	10,330	67	—	12	433
Protection of persons and property:							
Law enforcement	2,185	1,561	607	17	—	—	—
Corrections:							
Juvenile delinquents	939	426	164	349	—	—	—
Other	2,004	1,475	529	—	—	—	—
Police	1,722	169	1,553	—	—	—	—
Fire	142	56	85	1	—	—	—
Other	2,770	1,686	792	292	—	—	—
Totals, protection of persons and property	9,762	5,373	3,730	659	—	—	—
Transportation and communications:							
Air	15	—	15	—	—	—	—
Road	46,412	8,574	29,819	—	—	7,983	36
Rail	—	—	—	—	—	—	—
Water	505	—	488	—	—	—	17
Telecommunications	—	—	—	—	—	—	—
Other	337	164	68	—	—	241	—
Totals, transportation and communications	47,269	8,738	30,254	—	—	8,224	53
Health:							
Hospital care	66,744	7,728	4,377	52,914	—	—	1,725
General health	1,182	384	89	709	—	—	—
Public health	5,738	2,923	1,622	1,099	—	94	—
Medical, dental and allied services	4,618	139	3,006	1,148	—	325	—
Totals, health	78,282	11,174	9,094	55,870	—	419	1,725
Social welfare:							
Old age assistance — Pensions	3,270	—	—	3,270	—	—	—
Other aid to the aged	563	20	30	513	—	—	—
Aid to the blind — Pensions	305	—	—	305	—	—	—
Aid to the disabled — Pensions	1,413	—	—	1,413	—	—	—
Aid to the unemployed and unemployables	14,199	—	2	12,299	—	1,898	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	5,369	1,647	313	3,409	—	—	—
Labour	492	371	118	3	—	—	—
Winter work projects	1,105	—	11	—	—	1,094	—
Other	1,384	623	317	429	—	15	—
Totals, social welfare	28,100	2,661	791	21,641	—	3,007	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	6,665	20	5,135	226	—	674	610
Parks, beaches and other recreational areas	1,765	66	1,489	208	—	—	2
Physical culture	222	51	82	89	—	—	—
Other	6,365	—	4,749	1,616	—	—	—
Totals, recreational and cultural services	15,017	137	11,455	2,139	—	674	612

**TABLE 7, Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
MANITOBA — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
Education:							
Schools operated by local authorities	38,115	—	—	353	—	37,762	—
Universities, colleges and other schools	23,152	4,006	7,804	11,250	—	92	—
Education of the handicapped	974	491	483	—	—	—	—
Contributions to teachers' superannuation and pensions	842	—	—	—	—	—	842
Other	1,314	578	734	2	—	—	—
Totals, education	64,397	5,075	9,021	11,605	—	37,854	842
Natural resources and primary industries:							
Fish and game	718	356	311	26	—	—	25
Forests	1,617	938	666	13	—	—	—
Lands: Settlement and agriculture	22,703	2,809	14,610	1,905	—	—	3,379
Minerals and mines	529	360	169	—	—	—	—
Water resources	5,099	2,406	2,510	—	—	77	106
Other	1,903	1,270	633	—	—	—	—
Totals, natural resources and primary in- dustries	32,569	8,139	18,899	1,944	—	77	3,510
Trade and industrial development	3,302	776	2,037	226	122	—	141
Local government planning and development	1,872	1,032	495	15	—	330	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	788	—	84	—	—	—	704
Discount on securities sold (or amount amor- tized)	1,207	—	—	57	—	—	1,150
Premium on securities purchased (or amount amortized)	157	—	—	157	—	—	—
Interest	18,181	—	—	17,818	—	—	363
Loss on foreign exchange	82	—	—	—	—	—	82
Totals, debt charges (excluding retirements)	20,415	—	84	18,032	—	—	2,299
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	12	—	—	12	—	—	—
Emergency measures	353	196	157	—	—	—	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	12,321	—	10,573	1,679	—	—	69
Totals, other expenditures	12,686	196	10,730	1,691	—	—	69
Totals	327,803	46,591	106,920	113,889	122	50,597	9,684
Unconditional transfers	4,106	—	—	—	—	4,106	—
Totals, gross general expenditure	331,909	46,591	106,920	113,889	122	54,703	9,684

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
SASKATCHEWAN**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative	10,002	3,349	5,605	262	—	—	786
Legislative	1,319	170	1,114	8	—	—	27
Research, planning and statistics	157	100	57	—	—	—	—
Totals, general government services	11,478	3,619	6,776	270	—	—	813
Protection of persons and property:							
Law enforcement	2,039	952	1,082	5	—	—	—
Corrections:							
Juvenile delinquents	152	119	33	—	—	—	—
Other	3,131	962	2,166	—	—	3	—
Police	2,647	—	2,647	—	—	—	—
Fire	135	135	—	—	—	—	—
Other	3,340	2,598	727	15	—	—	—
Totals, protection of persons and property	11,444	4,766	6,655	20	—	3	—
Transportation and communications:							
Air	12	—	12	—	—	—	—
Road	65,226	10,543	35,746	2	—	16,255	2,680
Rail	—	—	—	—	—	—	—
Water	547	267	267	—	—	—	13
Telecommunications	564	—	—	—	—	—	564
Other	—	—	—	—	—	—	—
Totals, transportation and communications	66,349	10,810	36,025	2	—	16,255	3,257
Health:							
Hospital care	75,707	9,303	4,768	13,242	—	3	48,391
General health	1,819	933	526	335	—	—	25
Public health	6,766	4,108	2,010	361	—	284	3
Medical, dental and allied services	24,935	2,177	22,569	189	—	—	—
Totals, health	109,227	16,521	29,873	14,127	—	287	48,419
Social welfare:							
Old age assistance — Pensions	2,516	—	—	2,516	—	—	—
Other aid to the aged	3,765	1,725	818	1,222	—	—	—
Aid to the blind — Pensions	282	—	—	282	—	—	—
Aid to the disabled — Pensions	430	—	—	430	—	—	—
Aid to the unemployed and unemployables	19,125	—	1,012	13,860	—	4,253	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	2,528	113	2,415	—	—	—	—
Labour	394	300	94	—	—	—	—
Winter work projects	3,052	—	—	—	—	3,052	—
Other	3,876	2,890	815	156	—	—	15
Totals, social welfare	35,968	5,028	5,154	18,466	—	7,305	15
Recreational and cultural services:							
Archives, art galleries, museums and libraries	707	253	202	252	—	—	—
Parks, beaches and other recreational areas	5,048	597	3,936	395	—	17	103
Physical culture	—	—	—	—	—	—	—
Other	2,627	95	308	619	—	1,605	—
Totals, recreational and cultural services	8,382	945	4,446	1,266	—	1,622	103

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
SASKATCHEWAN — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
		thousands of dollars					
Education:							
Schools operated by local authorities	61,286	1,452	655	65	—	59,114	—
Universities, colleges and other schools	17,246	2,432	2,453	12,361	—	—	—
Education of the handicapped	707	304	297	106	—	—	—
Contributions to teachers' superannuation and pensions	1,651	45	81	—	—	—	1,525
Other	3,490	185	2,725	580	—	—	—
Totals, education	84,380	4,418	6,211	13,112	—	59,114	1,525
Natural resources and primary industries:							
Fish and game	640	292	315	33	—	—	—
Forests	1,041	371	670	—	—	—	—
Lands: Settlement and agriculture	13,379	3,422	5,297	647	19	2,330	1,664
Minerals and mines	2,635	1,178	1,457	—	—	—	—
Water resources	2,313	401	1,165	120	—	625	2
Other	3,513	1,897	1,279	63	—	—	274
Totals, natural resources and primary in- dustries	23,521	7,561	10,183	863	19	2,955	1,940
Trade and industrial development	1,694	565	1,070	38	—	—	21
Local government planning and development	1,501	1,028	148	—	28	295	2
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	163	—	163	—	—	—	—
Discount on securities sold (or amount amor- tized)	334	—	334	—	—	—	—
Premium on securities purchased (or amount amortized)	149	—	—	149	—	—	—
Interest	31,337	—	—	31,337	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding retirements)	31,983	—	497	31,486	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	—	—	—	—	—	—	—
Emergency measures	90	44	46	—	—	—	—
Home owners' subsidy	8,184	—	8,184	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, other expenditures	8,274	44	8,230	—	—	—	—
Totals	394,201	55,305	115,268	79,650	47	87,836	56,095
Unconditional transfers	—	—	—	—	—	—	—
Totals, gross general expenditure	394,201	55,305	115,268	79,650	47	87,836	56,095

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued**

ALBERTA

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of government (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative	17,663	15,571	4,621	63	—	—	— 2,592 ³
Legislative	545	64	481	—	—	—	—
Research, planning and statistics	203	118	85	—	—	—	—
Totals, general government services	18,411	15,753	5,187	63	—	—	— 2,592
Protection of persons and property:							
Law enforcement	4,962	2,792	1,975	195	—	—	—
Corrections:							
Juvenile delinquents	3,495	295	3,061	139	—	—	—
Other	10,845	2,487	8,358	—	—	—	—
Police	3,383	24	3,353	—	—	6	—
Fire	167	122	45	—	—	—	—
Other	7,495	5,723	1,710	62	—	—	—
Totals, protection of persons and property	30,347	11,443	18,502	396	—	6	—
Transportation and communications:							
Air	555	—	554	1	—	—	—
Road	91,737	13,635	65,107	5	—	10,614	2,376
Rail	—	—	—	—	—	—	—
Water	245	171	74	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	7	—	—	7	—	—	—
Totals, transportation and communications	92,544	13,806	65,735	13	—	10,614	2,376
Health:							
Hospital care	128,888	14,743	11,878	102,267	—	—	—
General health	1,611	754	226	631	—	—	—
Public health	5,806	1,333	1,267	1,208	—	1,998	—
Medical, dental and allied services	9,317	100	9,199	18	—	—	—
Totals, health	145,622	16,930	22,570	104,124	—	1,998	—
Social welfare:							
Old age assistance — Pensions	4,229	—	—	4,229	—	—	—
Other aid to the aged	1,484	97	1,387	—	—	—	—
Aid to the blind — Pensions	378	—	—	378	—	—	—
Aid to the disabled — Pensions	2,185	—	—	2,185	—	—	—
Aid to the unemployed and unemployables	37,770	503	1,844	33,071	—	2,352	—
Mothers' allowances	341	—	—	341	—	—	—
Child welfare	4,840	327	441	4,072	—	—	—
Labour	625	460	164	1	—	—	—
Winter work projects	3,351	—	—	—	—	3,351	—
Other	5,114	2,555	2,137	247	—	175	—
Totals, social welfare	60,317	3,942	5,973	44,524	—	5,878	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	8,972	370	6,407	153	—	2,042	—
Parks, beaches and other recreational areas	2,021	861	963	65	—	132	—
Physical culture	13	—	—	13	—	—	—
Other	2,027	181	1,306	540	—	—	—
Totals, recreational and cultural services	13,033	1,412	8,676	771	—	2,174	—

³ Represents employer and employee contributions under Public Service Pension Act and Local Authorities Pension Act in excess of payments made — 3,090 and purchase of land 498.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued**

ALBERTA — Concluded

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
		thousands of dollars					
Education:							
Schools operated by local authorities	124,175	1,594	1,044	2,114	—	118,963	460
Universities, colleges and other schools	96,965	8,044	22,051	66,870	—	—	—
Education of the handicapped	990	673	313	4	—	—	—
Contributions to teachers' superannuation and pensions	2,736	—	1,289	—	—	—	1,447
Other	1,541	588	879	74	—	—	—
Totals, education	226,407	10,899	25,576	69,062	—	118,963	1,907
Natural resources and primary industries:							
Fish and game	1,316	785	523	8	—	—	—
Forests	31,265	4,633	7,592	30	—	—	19,010
Lands: Settlement and agriculture	16,566	4,960	7,478	2,844	323	307	654
Minerals and mines	5,009	3,080	1,805	124	—	—	—
Water resources	522	438	57	—	27	—	—
Other	758	481	251	26	—	—	—
Totals, natural resources and primary in- dustries	55,436	14,377	17,706	3,032	350	307	19,664
Trade and industrial development	3,985	1,869	1,878	238	—	—	—
Local government planning and development . .	2,327	1,866	136	15	—	310	—
Debt charges (excluding retirements):							
Commission on sale of securities and other manageent charges	103	—	103	—	—	—	—
Discount on securities sold (or amount amor- tized)	—	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	624	—	—	624	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding retirements)	727	—	103	624	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	503	13	6	—	—	—	484
Emergency measures	654	393	81	—	—	180	—
Home owners' subsidy	11,470	—	119	—	11,351	—	—
Other	42	—	—	42	—	—	—
Totals, other expenditures	12,669	406	206	42	11,351	180	484
Totals	661,825	92,703	172,248	222,904	11,701	140,430	21,839
Unconditional transfers	24,744	—	—	—	—	24,744	—
Totals, gross general expenditure	686,569	92,703	172,248	222,904	11,701	165,174	21,839

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Continued
BRITISH COLUMBIA

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ⁴	Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		(a and b)	(c)	(d)	(e)	(f)
thousands of dollars						
General government services:						
Executive and administrative	31,482	21,208	—	—	—	10,274
Legislative	2,247	2,231	16	—	—	—
Research, planning and statistics	394	394	—	—	—	—
Totals, general government services	34,123	23,833	16	—	—	10,274
Protection of persons and property:						
Law enforcement	4,202	4,202	—	—	—	—
Corrections:						
Juvenile delinquents	2,141	2,125	16	—	—	—
Other	8,816	8,603	213	—	—	—
Police	3,959	3,959	—	—	—	—
Fire	166	166	—	—	—	—
Other	5,818	5,818	—	—	—	—
Totals, protection of persons and property . .	25,102	24,873	229	—	—	—
Transportation and communications:						
Air	—	—	—	—	—	—
Road	94,876	90,747	41	—	4,088	—
Rail	—	—	—	—	—	—
Water	7,250	3,758	—	—	—	3,492
Telecommunications	—	—	—	—	—	—
Other	—	—	—	—	—	—
Totals, transportation and communications	102,126	94,505	41	—	4,088	3,492
Health:						
Hospital care	120,799	23,786	97,013	—	—	—
General health	2,624	2,153	471	—	—	—
Public health	8,783	7,045	1,275	—	463	—
Medical, dental and allied services	24,327	24,316	11	—	—	—
Totals, health	156,533	57,300	98,770	—	463	—
Social welfare:						
Old age assistance — Pensions	12,493	—	12,493	—	—	—
Other aid to the aged	5,523	4,475	972	—	76	—
Aid to the blind — Pensions	587	—	587	—	—	—
Aid to the disabled — Pensions	2,783	—	2,783	—	—	—
Aid to the unemployed and unemployables . . .	37,387	29	7,321	—	30,037	—
Mothers' allowances	—	—	—	—	—	—
Child welfare	9,111	260	8,851	—	—	—
Labour	745	742	3	—	—	—
Winter work projects	612	—	—	—	612	—
Other	3,392	3,392	—	—	—	—
Totals, social welfare	72,633	8,898	33,010	—	30,725	—
Recreational and cultural services:						
Archives, art galleries, museums and libraries . .	2,570	2,084	486	—	—	—
Parks, beaches and other recreational areas . . .	2,898	2,881	3	—	14	—
Physical culture	337	143	194	—	—	—
Other	5,302	5	297	—	—	5,000
Totals, recreational and cultural services . .	11,107	5,113	980	—	14	5,000

⁴ Data for salaries and wages not available as a separate item.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
BRITISH COLUMBIA — Concluded**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ⁴	Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items
		(a and b)				(f)
thousands of dollars						
Education:						
Schools operated by local authorities	116,164	2,718	8,607	—	104,839	—
Universities, colleges and other schools	36,517	3,517	33,000	—	—	—
Education of the handicapped	953	908	45	—	—	—
Contributions to teachers' superannuation and pensions	4,635	—	—	—	—	4,635
Other	2,005	942	1,063	—	—	—
Totals, education	160,274	8,085	42,715	—	104,839	4,635
Natural resources and primary industries:						
Fish and game	2,549	2,543	6	—	—	—
Forests	23,986	23,969	17	—	—	—
Lands: Settlement and agriculture	16,923	8,526	252	3,130	6	5,009
Minerals and mines	3,202	2,919	26	—	—	257
Water resources	1,848	1,792	—	—	—	56
Other	523	517	6	—	—	—
Totals, natural resources and primary in- dustries	49,031	40,266	307	3,130	6	5,322
Trade and industrial development	2,714	2,249	464	—	—	1
Local government planning and development . . .	2,699	466	159	—	2,074	—
Debt charges (excluding retirements):						
Commission on sale of securities and other management charges	—	—	—	—	—	—
Discount on securities sold (or amount amor- tized)	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—
Interest	43	—	66	—	—	- 23
Loss on foreign exchange	—	—	—	—	—	—
Totals, debt charges (excluding retirements)	43	—	66	—	—	- 23
Own enterprises	150	—	—	—	—	150
Other expenditures:						
Housing	25,000	—	—	—	—	25,000
Emergency measures	790	242	—	—	548	—
Home owners' subsidy	36,749	—	—	36,749	—	—
Other	2,548	434	1,983	—	—	131
Totals, other expenditures	65,087	676	1,983	36,749	548	25,131
Totals	681,622	266,264	178,740	39,879	142,757	53,982
Unconditional transfers	24,763	—	—	—	24,763	—
Totals, gross general expenditure	706,385	266,264	178,740	39,879	167,520	53,982

⁴ Data for salaries and wages not available as a separate item.

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued

YUKON

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative	1,093	401	692	—	—	—	—
Legislative	65	40	25	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government services	1,158	441	717	—	—	—	—
Protection of persons and property:							
Law enforcement	53	—	53	—	—	—	—
Corrections:							
Juvenile delinquents	3	3	—	—	—	—	—
Other	68	68	—	—	—	—	—
Police	—	—	—	—	—	—	—
Fire	6	6	—	—	—	—	—
Other	14	—	14	—	—	—	—
Totals, protection of persons and property	144	77	67	—	—	—	—
Transportation and communications:							
Air	4	4	—	—	—	—	—
Road	823	991	- 211	—	—	43	—
Rail	—	—	—	—	—	—	—
Water	33	33	—	—	—	—	—
Telecommunications	3	3	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communications	863	1,031	- 211	—	—	43	—
Health:							
Hospital care	746	168	578	—	—	—	—
General health	161	—	161	—	—	—	—
Public health	335	49	286	—	—	—	—
Medical, dental and allied services	—	—	—	—	—	—	—
Totals, health	1,242	217	1,025	—	—	—	—
Social welfare:							
Old age assistance — Pensions	19	—	—	19	—	—	—
Other aid to the aged	13	—	13	—	—	—	—
Aid to the blind — Pensions	6	—	—	6	—	—	—
Aid to the disabled — Pensions	3	—	—	3	—	—	—
Aid to the unemployed and unemployables	95	—	—	95	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	142	—	142	—	—	—	—
Labour	—	—	—	—	—	—	—
Winter work projects	—	—	—	—	—	—	—
Other	184	138	46	—	—	—	—
Totals, social welfare	462	138	201	123	—	—	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	108	—	107	1	—	—	—
Parks, beaches and other recreational areas	48	41	7	—	—	—	—
Physical culture	55	—	55	—	—	—	—
Other	273	—	271	2	—	—	—
Totals, recreational and cultural services	484	41	440	3	—	—	—

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
 Ended March 31, 1967 — Continued
 YUKON — Concluded

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
Education:							
Schools operated by local authorities	2,522	1,591	931	—	—	—	—
Universities, colleges and other schools	214	209	—	5	—	—	—
Education of the handicapped	4	—	4	—	—	—	—
Contribution to teachers' superannuation and pensions	—	—	—	—	—	—	—
Other	5	—	5	—	—	—	—
Totals, education	2,745	1,800	940	5	—	—	—
Natural resources and primary industries:							
Fish and game	35	22	13	—	—	—	—
Forests	1	—	1	—	—	—	—
Lands: Settlement and agriculture	2	—	2	—	—	—	—
Minerals and mines	9	—	—	—	9	—	—
Water resources	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, natural resources and primary in- dustries	47	22	16	—	9	—	—
Trade and industrial development	119	43	76	—	—	—	—
Local government planning and development	381	46	274	61	—	—	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	—	—	—	—	—	—	—
Discount on securities sold (or amount amor- tized)	—	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	409	—	—	409	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding retirements)	409	—	—	409	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	7	—	7	—	—	—	—
Emergency measures	3	—	3	—	—	—	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	91	—	91	—	—	—	—
Totals, other expenditures	101	—	101	—	—	—	—
Totals	8,155	3,856	3,646	601	9	43	—
Unconditional transfers	236	—	—	—	—	236	—
Totals, gross general expenditure	8,391	3,856	3,646	601	9	279	—

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 — Continued
NORTHWEST TERRITORIES**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ⁴ (a and b)	Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
thousands of dollars						
General government services:						
Executive and administrative	429	428	—	—	1	—
Legislative	121	121	—	—	—	—
Research, planning and statistics	26	26	—	—	—	—
Totals, general government services	576	575	—	—	1	—
Protection of persons and property:						
Law enforcement	263	263	—	—	—	—
Corrections:						
Juvenile delinquents	13	13	—	—	—	—
Other	424	424	—	—	—	—
Police	461	461	—	—	—	—
Fire	179	179	—	—	—	—
Other	16	16	—	—	—	—
Totals, protection of persons and property . .	1,356	1,356	—	—	—	—
Transportation and communications:						
Air	—	—	—	—	—	—
Road	424	151	—	—	273	—
Rail	—	—	—	—	—	—
Water	—	—	—	—	—	—
Telecommunications	—	—	—	—	—	—
Other	—	—	—	—	—	—
Totals, transportation and communications . .	424	151	—	—	273	—
Health:						
Hospital care	1,808	—	1,808	—	—	—
General health	5	—	5	—	—	—
Public health	1,879	1,879	—	—	—	—
Medical, dental and allied services	67	67	—	—	—	—
Totals, health	3,759	1,946	1,813	—	—	—
Social welfare:						
Old age assistance — Pensions	127	—	127	—	—	—
Other aid to the aged	—	—	—	—	—	—
Aid to the blind — Pensions	37	—	37	—	—	—
Aid to the disabled — Pensions	55	—	55	—	—	—
Aid to the unemployed and unemployables . . .	169	—	169	—	—	—
Mothers' allowances	—	—	—	—	—	—
Child welfare	82	—	82	—	—	—
Labour	1	1	—	—	—	—
Winter work projects	121	—	—	—	121	—
Other	57	51	6	—	—	—
Totals, social welfare	649	52	476	—	121	—
Recreational and cultural services:						
Archives, art galleries, museums and libraries . .	174	170	4	—	—	—
Parks, beaches and other recreational areas . . .	54	54	—	—	—	—
Physical culture	98	98	—	—	—	—
Other	104	12	92	—	—	—
Totals, recreational and cultural services . . .	430	334	96	—	—	—

⁴ Data for salaries and wages not available as a separate item.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1967 - Concluded
NORTHWEST TERRITORIES - Concluded**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services	Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		(a and b)	(c)	(d)	(e)	(f)
		thousands of dollars				
Education:						
Schools operated by local authorities	2,810	903	—	—	1,837	70
Universities, colleges and other schools	106	—	106	—	—	—
Education of the handicapped	19	19	—	—	—	—
Contribution to teachers' superannuation and pensions	—	—	—	—	—	—
Other	8	5	3	—	—	—
Totals, education	2,943	927	109	—	1,837	70
Natural resources and primary industries:						
Fish and game	84	78	—	6	—	—
Forests	—	—	—	—	—	—
Lands: Settlement and agriculture	—	—	—	—	—	—
Minerals and mines	—	—	—	—	—	—
Water resources	—	—	—	—	—	—
Other	—	—	—	—	—	—
Totals, natural resources and primary in- dustries	84	78	—	6	—	—
Trade and industrial development	169	129	40	—	—	—
Local government planning and development . . .	41	41	—	—	—	—
Debt charges (excluding retirements):						
Commission on sale of securities and other management charges	—	—	—	—	—	—
Discount on securities sold (or amount amor- tized)	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—
Interest	—	—	—	—	—	—
Loss on foreign exchange	—	—	—	—	—	—
Totals, debt charges (excluding retirements) . .	—	—	—	—	—	—
Own enterprises	—	—	—	—	—	—
Other expenditures:						
Housing	873	847	—	26	—	—
Emergency measures	17	17	—	—	—	—
Home owners' subsidy	—	—	—	—	—	—
Other	147	147	—	—	—	—
Totals, other expenditures	1,037	1,011	—	26	—	—
Totals	11,468	6,600	2,534	32	2,232	70
Unconditional transfers	153	—	—	—	153	—
Totals, gross general expenditure	11,621	6,600	2,534	32	2,385	70

TABLE 8. Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1967

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		per cent			
	Taxes:				
1	Corporations . . . . .	.5	.6	.8	.7
	Income:				
2	Corporations	6.0	2.9	4.3	4.4
3	Individuals	6.5	6.1	11.0	8.6
	Sales:				
4	Motor fuels	10.9	14.8	16.5	14.7
5	General	17.7	13.3	14.3	11.9
6	All other sales taxes	1.8	4.3	.7	2.1
7	Succession duties	—	—	—	—
8	Hospital insurance premiums	—	—	—	—
9	All other taxes . . . . .	.2	—	.1	5.8
10	Totals, taxes	43.6	42.0	47.7	48.2
	Privileges, licences and permits:				
11	Liquor control and regulations	3.8	.2	.1	.2
12	Motor vehicles	3.0	3.7	4.5	4.5
13	Natural resources	2.9	.1	1.0	3.0
14	Other . . . . .	.8	.5	.6	.8
15	Totals, privileges, licenses and permits	10.5	4.5	6.2	8.5
	Own enterprises:				
16	Liquor profits	4.1	7.4	9.5	8.2
17	Other	—	—	—	—
18	Totals, own enterprises	4.1	7.4	9.5	8.2
19	All other revenue	1.4	2.7	2.2	2.1
	Unconditional transfers:				
	From federal government:				
20	Statutory subsidies	7.7	2.5	1.3	1.2
21	Federal-provincial fiscal arrangements	32.4	40.7	32.7	31.8
22	Compensation due to withdrawal from joint programmes	—	—	—	—
23	Share of income tax on power utilities . . . . .	.3	.2	.4	—
24	Totals, unconditional transfers	40.4	43.4	34.4	33.0
25	Totals, net general revenue	100.0	100.0	100.0	100.0

TABLE 9. Percentage Distribution of Cost of Services Provided for Fiscal Year Ended March 31, 1967

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
	per cent												
General government	4.2	4.6	2.8	4.9	3.7	3.9	4.4	3.2	2.8	4.9	14.0	5.0	3.8
Protection of persons and property	2.1	1.6	2.2	2.0	3.5	3.9	3.1	3.2	4.5	3.6	1.7	11.7	3.5
Transportation and communications	15.3	26.8	25.2	26.6	16.3	17.3	14.8	18.6	14.1	14.6	10.4	3.6	16.9
Health	16.7	16.7	24.7	21.8	23.2	25.6	24.4	30.2	21.9	22.1	15.0	32.4	23.9
Social welfare	10.2	16.2	7.2	6.6	12.0	6.7	8.8	10.1	9.2	10.3	5.6	5.6	9.4
Education	25.1	17.7	23.5	18.9	25.9	32.7	20.2	23.6	34.4	23.0	33.1	25.3	27.8
Natural resources and primary industries	9.2	6.2	4.2	4.9	4.9	3.4	10.2	6.6	8.5	7.0	.6	.7	5.4
Debt charges (exclusive of debt retirement) ¹	4.9	6.4	6.1	6.4	3.2	2.7	2.5	- 1.1	- 4.1	- .8	3.7	-	2.1
Unconditional transfers	1.1	1.1	.6	6.0	5.0	1.5	1.3	-	3.8	3.6	2.8	1.3	2.9
All other expenditure	11.2	2.7	3.5	1.9	2.3	2.3	10.3	5.6	4.9	11.7	13.1	14.4	4.3
Total cost of services provided	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amounts indicate excess of revenue over expenditure.

TABLE 10. Historical Summary of Net General Revenue Fiscal Years Ended Nearest to December 31

Province	1956	1962	1963	1964	1965	1966
	millions of dollars					
Newfoundland	37	76	81	94	112	125
Prince Edward Island	7	19	19	21	25	27
Nova Scotia	58	114	114	129	150	166
New Brunswick	57	90	94	109	128	152
Quebec	446	862	941	1,232	1,600	1,817
Ontario	482	1,095	1,181	1,357	1,603	1,968
Manitoba	66	130	136	162	199	222
Saskatchewan	121	201	217	236	267	291
Alberta	241	293	320	383	453	465
British Columbia	272	364	398	464	554	631
Yukon Territory	2	3	4	5	5	6
Northwest Territories	1	4	4	5	5	6
Totals	1,790	3,251	3,509	4,197	5,101	5,876

TABLE 11. Historical Summary of Cost of Services Provided Fiscal Years Ended Nearest to December 31

Province	1956	1965	1966
millions of dollars			
Newfoundland	50	182	270
Prince Edward Island	12	38	48
Nova Scotia	77	198	255
New Brunswick	68	175	216
Quebec	471	1,986	2,280
Ontario	579	1,906	2,323
Manitoba	68	267	319
Saskatchewan	119	298	357
Alberta	177	465	655
British Columbia	277	640	697
Yukon Territories	3	7	8
Northwest Territories	1	9	12
Totals	1,902	6,171	7,440

TABLE 12. Historical Summary of Net General Revenue by Source Fiscal Years Ended Nearest to December 31

Source	1956	1962	1963	1964	1965	1966
millions of dollars						
Taxes:						
Income:						
Corporations	62	395	412	455	523	536
Individuals	36	360	389	508	834	1,137
On premiums of insurance companies	—	33	36	38	45	54
Other — On corporations	20	23	25	21	25	21
Sales:						
General	178	516	562	726	813	1,009
Motor fuel	301	484	539	616	680	743
All other sales taxes	45	65	70	78	114	154
Succession duties	65	72	86	92	108	118
Hospital insurance premiums	8	120	124	141	184	189
All other taxes	18	20	22	25	28	49
Totals, taxes	733	2,088	2,265	2,700	3,354	4,010
Privileges, licences and permits:						
Liquor control and regulation	33	53	55	60	62	63
Motor vehicles	128	187	211	222	244	254
Natural resources	288	315	367	440	508	514
Other	20	34	37	39	42	45
Totals, privileges, licences and permits	469	589	670	761	856	876
Government enterprises:						
Transfers from sales of alcoholic beverages by Provincial Liquor Commission	154	217	233	251	298	327
Other enterprises	4	8	13	26	26	28
Other revenue	107	194	204	230	267	314
Gross revenue from own sources	1,467	3,096	3,385	3,968	4,801	5,555

**TABLE 12. Historical Summary of Net General Revenue by Source Fiscal Years
Ended Nearest to December 31 – Concluded**

Source	1956	1962	1963	1964	1965	1966
millions of dollars						
Conditional transfers:						
Grants-in-aid and shared-cost contributions from federal government	109	843	861	904	853	1,037
Shared-cost contributions from municipal governments	18	14	17	19	28	53
Totals, conditional transfers	127	857	878	923	881	1,090
Unconditional transfers:						
Government of Canada:						
Statutory subsidies ¹	23	32	32	32	32	32
Federal-Provincial fiscal arrangements ²	—	213	217	307	349	426
Federal-Provincial tax-sharing arrangement 1956 and adjustments	366	24	—	—	3	—
Established Programs Interim Arrangements Act	—	—	—	—	82	58
Share of income tax on power utilities	7	10	10	10	6	6
Other	—	—	—	25 ³	—	—
Totals, unconditional transfers	396	279	259	374	472	522
Totals, transfers	523	1,136	1,137	1,297	1,353	1,612
Gross general revenue	1,990	4,232	4,522	5,265	6,154	7,167
Less:						
Total own source revenue deduction	73	124	135	145	172	201
Total conditional transfers	127	857	878	923	881	1,090
Totals, deductions	200	981	1,013	1,068	1,053	1,291
Net general revenue	1,790	3,251	3,509	4,197	5,101	5,876

¹ Includes BNA Act subsidies and additional subsidies to Newfoundland.

² Includes Atlantic Provinces Adjustment Grants.

³ Includes compensation due to withdrawal from joint programmes 21, Crown Corporations (Provincial taxes and fees) 4.

TABLE 13. Historical Summary of Cost of Services Provided Fiscal Years Ended Nearest to December 31

Function	1956	1965	1966
millions of dollars			
General government	70	213	286
Protection of persons and property	92	226	263
Transportation and communications	591	1,111	1,258
Health	313	1,471	1,775
Social Welfare	181	634	696
Recreational and cultural services	17	46	95
Education	368	1,618	2,069
Natural resources and primary industries	136	332	402
Trade and industrial development	9	38	65
Debt charges (exclusive of debt retirements)	55	138	153
Contributions to municipalities	41	13	25
All other expenditure	29	331	353
Cost of services provided (exclusive of debt retirement) . . .	1,902	6,171	7,440

APPENDIX A

CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

The purpose of this appendix is to provide the reader with a better understanding of the types of revenue and expenditure which appear in the various

"source" and "function" categories. It does not purport to be an exhaustive listing of items; rather it is intended to be illustrative.

REVENUE

Taxes

Taxes are set out in detail on Table 1 and in the explanatory comments thereto on page

and occupational licence or permit fees, rentals of government real estate or other property and equipment, court and legal fees, law stamps, marriage licences)

Privileges, Licences and Permits

Liquor Control and Regulation

Individual, corporate and other business licence and permit fees for the purchase, sale or use of alcoholic beverages.

Sales of Goods and Services

Sales of goods

- (1) Documents, forms and prints
- (2) Fingerlings and fish fry
- (3) Furniture, including clothing and uniforms
- (4) Government publications, including reports and statutes
- (5) Government real estate and other property and equipment
- (6) Livestock and other animal products
- (7) Materials and supplies
- (8) Provincial lands
- (9) Other

Sales of services

- (1) Airport fees and service charges
- (2) Bridge and ferry tolls
- (3) Dockage and wharfage fees
- (4) Fees and other charges for services rendered by provincial departments or officials
- (5) Board and room provided to employees
- (6) Other—(assaying, analysis, testing and other laboratory fees, certificate and search fees, inspection fees, registration fees, tuition fees)

Fines and Penalties

Liquor Control

Other

- (1) Fish and game
- (2) Forests
- (3) Highways and motor vehicles
- (4) Other

Interest, Discount, Premium and Exchange

Interest (including amounts received from government enterprises and other governments)

- (1) Loans, advances and accounts receivable
- (2) Bank deposits
- (3) Taxes receivable
- (4) Temporary investments
- (5) Other

Other

- (1) Corporation and other business licences
- (2) Other—(building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional

Discount (or amount amortized) or profit on sale of securities purchased as investments

Premium (or amount amortized) on provincial bond sales

Profits on Foreign Exchange

Other (includes repayment of expenses incurred by province when issuing securities on behalf of government enterprises)

Own Enterprises

Amounts included here are listed in a footnote to Table 1. Interest on loans to government enterprises is classified as "interest" revenue. With

the exception of liquor profits, **unremitted** profits of government enterprises are not reflected in these statistics, i.e., only remittances appearing in provincial ordinary revenue are included. For additional statistics on provincial government enterprises see DBS Catalogue No. 61-204. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

Other Revenue

- (1) Contributions and grants from private sources
- (2) Confiscations, escheates and forfeitures—
(bank deposits, election deposits, estates, fishing and hunting equipment)
- (3) Insurance recoveries on fire losses
- (4) Other

Transfers from Other Governments

These are set out in detail on Table 5. See explanatory comment to Table 5 on page 13

EXPENDITURE

General Government

Executive and Administrative

- (1) Accounting, auditing and budgeting
- (2) Assessment, levy and collection of taxes
- (3) Collection and disbursement of funds
- (4) Employees' benefits
(allowances, grants or pensions paid direct by province and government contributions to pension or superannuation funds)
- (5) Executive council
- (6) Ministers of the Crown (salaries only)
- (7) Personnel administration (including civil service nurses)
- (8) Prime Minister's Office
- (9) Public buildings (supervision and control, maintenance and operation. Includes expenditures for public buildings serving more than one function, e.g. health and welfare)
- (10) Public debt and sinking fund administration—
(salaries and other expenditures relating to administration but exclusive of amounts paid to outside sources relating to bond sales or retirements, see also "debt charges")
- (11) Purchasing and printing
- (12) Provincial Secretary's Office
- (13) Crown Litigation
- (14) Other

Legislative

- (1) Elections (general and special)
- (2) Maintenance of Government House (or Lieutenant-Governor's apartment)
- (3) Legislative Assembly
- (4) Legislative Council
- (5) Legislative Library
- (6) Lieutenant-Governor's office
- (7) Legislative Counsel
- (8) Revision of statutes
- (9) Other

Research, planning and statistics (research, particularly technical, may also be classified under other functional headings)

- (1) Central Statistical Bureau
- (2) General economic research
- (3) Other

Protection of Persons and Property

Law Enforcement (county courts, coroners, etc.)

Corrections (gaols and other institutions):

- Juvenile delinquents
- Other offenders

Police

Fire

Other

- (1) Registration:
 - Land titles and registry offices
 - Mining recorders' offices
 - Motor vehicle law—(administration and registration, and highway safety programmes)
 - Professional occupations
- (2) Regulation and inspection:
 - Business and finance
 - Buildings and equipment
 - Rental control
 - Fire Marshal's office
 - Other
- (3) Trusteeship:
 - Management of estates of mentally incompetent
 - Official guardian
 - Public trustee
- (4) Other

Transportation and Communications

Air

- (1) Administration and supervision
- (2) Construction and maintenance
- (3) Grants and subsidies
- (4) Other

Road

- (1) Administration and supervision, including resident engineers
- (2) Grants and subsidies
- (3) Construction, maintenance and repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

Rail

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Water

- (1) Administration and supervision
- (2) Coastwise and inland shipping subsidies
- (3) Docks and wharves construction and maintenance
- (4) Ferries construction, operation and maintenance
- (5) Other

Telecommunications

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Other

Health

Hospital Care (including hospital insurance schemes)

Administration—(including licensing and supervision)

Planning

General and special hospitals:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Nurses' training

Mental hospitals and hospital schools:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Tuberculosis hospitals:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Other

General Health

Administration

Planning

Research and statistics—(including vital statistics)

Personnel training

Other

Public Health (mainly preventive services):

Environmental health

Sanitation—(including water supply and sewage disposal control)

Milk and food control—(including pharmaceutical regulation and inspection)

Industrial health

Communicable disease control

Epidemiological control—(including immunization, isolation and quarantine but excluding isolation hospitals, which are included in hospital care)

Tuberculosis prevention—(including diagnostic clinics where these can be segregated from hospital costs)

V.D. control

Other

Mental health—(excluding hospital care)

Cancer—(excluding medical and hospital care)

Maternal and child health

Public health nursing

Health education

Dental health

Laboratory services

Local health services

Other

Medical, Dental and Allied Services

Administration

Physicians' services, such as those provided to persons receiving various welfare pensions

Nursing services

Dental care

Pharmaceuticals

Other

Social Welfare

Old age assistance-Pensions

Other aid to aged:

Administration and supervision

Construction and operation of provincial homes for the aged

Grants for construction and operation of other homes for the aged

Social Welfare — Concluded

Aid to the Blind — Pensions

Aid to the Disabled — Pensions

Aid to the Unemployed and Unemployables

- Administration and supervision
- Assistance payments directly to persons and to other governments
- Institutional relief (provided in provincial and other institutions)

Mothers' Allowances

- Administration and supervision
- Allowances

Child Welfare

- General:
 - Administration
 - Research, statistics and planning
- Child care and protection:
 - Children's aid societies:
 - Administration and supervision
 - Maintenance of wards
 - Other
 - Orphanages:
 - Administration
 - Maintenance and other payments
 - Day nurseries:
 - Administration
 - Maintenance payments

Labour—(excluding farm labour which is classified under Natural Resources and Primary Industries)

- General:
 - Administration
 - Research and planning
 - Statistics
 - Other
- Maintenance of labour standards:
 - Wages and hours of work
 - Inspection of working conditions
- Control of collective bargaining:
 - Conciliation
 - Arbitration
- Employment services

Winter Works Projects in Municipalities

Other Social Welfare

- General administration and supervision
- Research and planning
- Statistics
- Generalized family service:
 - Administration and supervision
 - Field service
- Widows' pensions
- Other

Recreational and Cultural Services

Archives, Art Galleries, Museums and Libraries

Parks, Beaches, Play Grounds, Zoos and Other Recreational Areas

Physical Culture

Other (including concert halls—construction and operation, or grants therefor)

Education

Schools Operated by Local Authorities (including vocational schools operated by local authorities):

- Administration
- Maintenance of standards:
 - Inspection
 - Attendance
 - Examinations
- Assistance to local schools:
 - Grants for construction
 - Grants for operation

Universities, Colleges and Other Schools

- Administration and supervision
- Provincial universities, colleges and schools:
 - Normal schools
 - Agricultural schools
 - Universities
 - Vocational schools (see also schools operated by local authorities)
 - Other
- Other universities, colleges and schools

Education of the Handicapped

- Schools for the blind
- Schools for the deaf and dumb

Contributions to Teachers' Superannuation and Pensions

- Administration
- Teachers' pensions
- Inspectors' pensions
- Contributions to teachers' pension funds

Other

- General:
 - Administration
 - Curricula
 - Research and planning
 - Statistics
 - Correspondence courses
- Other—(such as adult education, scholarships, bursaries and prizes)

Natural Resources and Primary Industries

Fish and Game

- (1) Administration and supervision
- (2) Control and regulation (enforcement and inspection services)

Fish and Game – Concluded

- (3) Co-operation and marketing
- (4) Promotion and development—(fishing – fish hatcheries and ponds, purchase and distribution of fish, hunting, and trapping of fur, rehabilitation, game bounties, purchase and distribution of game)
- (5) Research and investigation—(animal pathology, biological and fish culture, economic and other research, statistics and publications)
- (6) Other

Forests

- (1) Administration and supervision
- (2) Control and regulation—(enforcement and inspection services, forest ranging, measurements and surveying)
- (3) Extension services—(grants to clubs and municipalities, short courses in forestry)
- (4) Promotion and development—(fire fighting and ranging, reforestation, forest access roads)
- (5) Research and investigation—(economic and other research, forest stations, statistics and publications)
- (6) Co-operation and markets
- (7) Other

Lands: Settlement and Agriculture

- (1) Administration and supervision
- (2) Control and regulation—(farm products control)
- (3) Co-operation and marketing
- (4) Drainage and irrigation
- (5) Extension services—(administration and office expenses, agricultural and horticultural societies, district agriculturists, exhibitions and fairs, short courses in agriculture, study groups and women's institutes, grants to clubs and municipalities)
- (6) Land settlement and rehabilitation
- (7) Land surveys
- (8) Production bonuses or subsidies—(cheese, feed and seed grains, hogs)
- (9) Promotion and development—(apiaries, dairying, field crops, fruit growing, horticulture, livestock, poultry, fur farms)
- (10) Research, investigation and demonstration—(animal pathology, drought control, economic and other research, farms and experimental stations, statistics and publications, veterinary services)
- (11) Soil surveys and conservation
- (12) Other—(such as farm labour)

Minerals and Mines

- (1) Administration and supervision
- (2) Control and regulation—(assessment and assaying, inspection and testing of mines, gas and oil wells)
- (3) Extension services—(short courses in mining and metallurgy)

Minerals and Mines – Concluded

- (4) Production bonuses or subsidies—(coal, iron ore, natural gas, oil or petroleum)
- (5) Promotion and development—(coal and other mining, natural gas, oil and petroleum, quarrying, mining access roads)
- (6) Research and investigation—(geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

Water Resources

- (1) Administration and supervision
- (2) Control and regulation—(dams, hydraulic services, water storages)
- (3) Promotion and development—(engineering and surveys)
- (4) Research and investigation—(geodetic and hydraulic surveys)
- (5) Other

Other—(such as general planning of natural resource programmes and overall conservation schemes)

Trade and Industrial Development

- (1) Administration and supervision
- (2) Grants or subsidies
- (3) Tourist promotion and publicity
- (4) Other

Local Government Planning and Development

- (1) Administration and supervision
- (2) Assessment
- (3) Planning, including grants to associations or municipalities
- (4) Other

Debt Charges (excluding retirements)

Commission on sales of securities and other management charges

Discount on Securities Sold (or Amount Amortized)

Premium on Securities Purchased (or Amount Amortized)

Debt Retirement¹

- (1) Serial debentures—principal instalments
- (2) Sinking fund debentures—sinking fund contributions

¹ Eliminated in these statistics. See Table 4, item 15 for amounts so eliminated.

Interest

- (1) Bank overdrafts and temporary loans
- (2) Guaranteed debt assumed
- (3) Bonded debt
- (4) Savings certificates and deposits
- (5) Treasury bills
- (6) Other borrowings — (superannuation and pension funds, trust funds)

Loss on Foreign Exchange

Own Enterprises

Amounts included here are listed in a footnote to Table 2. See also notes in connection with revenue received from government enterprises. Administrative

expenses of government enterprises, such as liquor boards and power commissions, are not included in these "general" statistics.

Other Expenditures

Housing

Emergency measures

House Owners' subsidies

Other (such as expenditures resulting from major fires, floods or other disasters)

Unconditional Transfers

APPENDIX B

SPECIAL FUNDS INCLUDED IN THESE STATISTICS

Newfoundland:

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities¹
Board of Liquor Control Building Corporation Limited
Centenary Building Corporation Limited
Co-operative Development Loan Board
Corner Brook Hospital Buildings Corporation Limited
Farm Development Loan Board
Fish Buildings Limited
Fisheries Assistance Fund
Fisheries Loan Board of Newfoundland
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Harmon Corporation
Industrial Development Loan Board
Marystown Shipyard Construction Limited
Memorial Park Realty Corporation Limited
Memorial University of Newfoundland Building Corporation Limited
Mooring Cove Building Company Limited
Motor Vehicle Accident Security Account
Newfoundland Farm Products Corporation
Newfoundland Fisheries Development Authority
Newfoundland Government Building Corporation Limited
Northern Hospitals Buildings Corporation Limited
Nurses Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
Property Loss Reserve Fund
Public Libraries Board
St. Anthony Hospital Building Corporation Limited
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
University Extension Buildings (Newfoundland 1964) Limited
Unsatisfied Judgement Fund²
Vocational Schools (Western) Building Corporation Limited

Prince Edward Island:

Crop Insurance Board
Crown Building Corporation
Farm Establishment (Loan) Board
Fishermen's Loan Board
Hospital Services Commission¹
Insurance Reserve Fund
Unsatisfied Judgement Fund

Nova Scotia:

Board of Commissioners of Public Utilities
Cape Breton Sports Centre Recreation Fund
Community Pastures Board
Industrial Development Fund
Industrial Expansion Fund
Industrial Loan Fund
Inverness Recreation and Playground Fund
Municipal Loan Fund
Nova Scotia Fishermen's Loan Board
Nova Scotia Land Settlement Board
Nova Scotia Research Foundation
Special Reserve Account
Universities Assistance Fund
Unsatisfied Judgement Fund

New Brunswick:

Board of Commissioners of Public Utilities³
Community Improvement Corporation
Crown Land Sinking Fund
Fire Prevention Act, 1943
Fishermen's Loan Board
Government House Trust Fund
Margaret R. Lynds Bequest
Provision for Matching Grants and Guarantees
Research and Productivity Council
Unsatisfied Judgement Fund
Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

Ontario:

Alcoholism and Drug Addiction Research Foundation
Housing Corporation Limited
Motor Vehicle Accident Claims Fund
Niagara Parks Commission⁴
Ontario Development Corporation
Ontario Education Capital Aid Corporation
Ontario Hospital Services Commission¹
Ontario Housing Corporation
Ontario Junior Farmers Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation¹
Ontario Student Housing Corporation
Ontario Universities Capital Aid Corporation
Sheridan Park Corporation

See footnote(s) at end of Appendix B.

Manitoba:

Co-operative Promotion Board
Cream Grading Account
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund¹
Land Titles Assurance Fund
Manitoba Centennial Corporation
Manitoba Crop Insurance Corporation
Manitoba Export Corporation
Milk Control Board³
Reserve for War and Post-War Emergencies
Unsatisfied Judgement Fund

Saskatchewan:

Agricultural Research Foundation⁴
Government Finance Office¹
Horned Cattle Purchases Trust Account
Industrial Development Fund¹
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Crop Insurance Board
Saskatchewan Diamond Jubilee and Canada Centennial Committee
Saskatchewan Economic Development Corporation¹
Saskatchewan Hospitalization Fund¹

Saskatchewan — Concluded:

Saskatchewan Medical Care Insurance Fund¹
Saskatchewan Public Administration Foundation¹
Saskatchewan Research Council
Student Aid Fund

Alberta:

Alberta Crop Insurance Corporation
Alberta Resources Railway Corporation
Alberta Universities Commission
Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
Capital Improvement District Fund
Dairy Producers' Protection Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Land Settlement Board
Medical Grants Act
Medical Grants Stabilization Fund
Pound District Act Trust Account
Scaling Fund
University Endowment Lands Administration

¹ Calendar year 1966.

² Levies are no longer payable to the provincial government but claims are still being settled.

³ Twelve months ended April 30, 1967.

⁴ Twelve months ended October 31, 1966.

⁵ Twelve months ended July 31, 1967.

⁶ Twelve months ended June 30, 1967.



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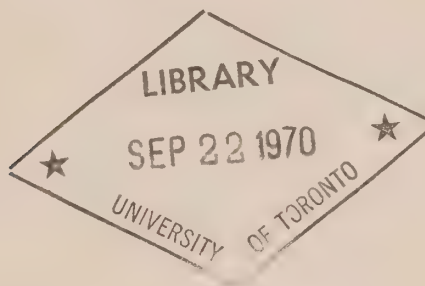
Canada

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

(1967)

(Fiscal Year Ended March 31, 1968)



(DOMINION BUREAU OF STATISTICS)

DOMINION BUREAU OF STATISTICS

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- 68-201 Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments, A.
- 68-202 Consolidated Government Finance—Federal, Provincial and Local Governments, A.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O.
- 68-503 Historical Review Financial Statistics of Governments in Canada, 1952-62 (out of print).

Federal Government Statistics

- 68-211 Federal Government Finance, A.
- 61-203 Federal Government Enterprise Finance, A.
- 61-203 F Finances des entreprises publiques fédérales, A.
- 72-004 Federal Government Employment, Q.
- 72-205 Federal Government Employment in Metropolitan Areas, A.

Provincial Government Statistics

- 68-205 Provincial Government Finance—Revenue and Expenditure (Estimates), A.
- 68-207 Provincial Government Finance—Revenue and Expenditure, A.
- 68-209 Provincial Government Finance—Debt, A.
- 61-204 Provincial Government Enterprise Finance, A.
- 61-204 F Finances des entreprises publiques provinciales, A.
- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A.
- 72-007 Provincial Government Employment, Q.
- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O.

Local Government Statistics

- 68-203 Local Government Finance—Revenue and Expenditure—Preliminary and Estimates, A.
- 68-204 Local Government Finance, A.
- 72-009 Local Government Employment—L'emploi dans les administrations locales, Q, Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O.
- 12-507 Municipal Finance Reporting Manual, O.
- 12-507 F Manuel de déclaration des finances municipales, O.
- 72-505 Municipal Government Employment—L'emploi dans les administrations municipales, 1961-1966, O, Bil.

A — Annual

M — Monthly

Q — Quarterly

O — Occasional

In addition to the selected publications listed above, the Dominion Bureau of Statistics publishes a wide range of statistical reports on Canadian economic and social affairs. A comprehensive catalogue of all current publications is available free on request from the Dominion Bureau of Statistics, Ottawa 3.

TABLE OF CONTENTS

	Page
Introduction	5
Review of the Fiscal Year 1967 -68:	
Revenue	7
Expenditure (Cost of Services)	8
Federal-Provincial Fiscal Arrangements	9
Federal-Provincial-Municipal Winter Works Incentive Program	12
Special Situations:	
Newfoundland Building Corporations	12
Toll Autoroutes and Ferry Authorities	12
Inter-Provincial Comparability	13
Explanatory Comments	13
Concepts and Definitions	17
 Table	
1. General Revenue	18
2. General Expenditure	22
3. Reconciliation of General Revenue with Provincial Public Accounts	30
4. Reconciliation of General Expenditures with Provincial Public Accounts	32
5. Amounts Transferred from Other Governments	34
6. Own Source Revenue Deductions	40
7. Functional-economic Cross-classification of Gross General Expenditure	
Newfoundland	42
Prince Edward Island	44
Nova Scotia	46
New Brunswick	48
Quebec	50
Ontario	52
Manitoba	54
Saskatchewan	56
Alberta	58
British Columbia	60
Yukon Territory	62
Northwest Territories	64
8. Percentage Distribution of Net General Revenue	66
9. Percentage Distribution of Cost of Services Provided	68
10. Historical Summary of Net General Revenue	68
11. Historical Summary of Cost of Services Provided	69
12. Historical Summary of Net General Revenue by Source	70
13. Historical Summary of Cost of Services Provided	70
 Appendix	
A. Classification of Revenue by Source and Expenditure by Function	71
B. List of Special Funds Included in These Statistics	77

SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

INTRODUCTION

This publication provides a summary of the revenue and expenditure of provincial governments in Canada and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1968. Provincial government responsibilities are discharged through a combination of the following administrative bodies:

- Departmental organization,
- Special funds and agencies,
- Institutions,
- Enterprises or utilities.

The statistics contained in this report present the cost to provincial governments of the above administrative bodies with the exception of enterprises and utilities.

Operating statements of provincial government enterprises are not included in this publication because they are considered to be apart from general government. However, profits of enterprises paid to the government are included in revenue and government payments to enterprises are included in expenditure. The term "Net General Revenue" used in the report denotes that Gross General Revenue has been adjusted by deducting (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions.

The concept "Cost of Services Provided" was introduced in the 1966 issue of the publication. It is

intended to reflect the total cost of the services provided by provincial governments and their agencies even though these costs may be shared by other levels of government through conditional grants. Transfers received from federal or municipal governments are not deducted from gross expenditures, as they are in determining net general expenditure.

However, in order to permit the calculation of net general expenditure to satisfy the requirements of certain users, a supplementary table has been provided (Table 5) which indicates the expenditure functions to which these transfers apply.

The presentation of provincial government revenue and expenditure in this standard form provides a basis for inter-provincial comparisons having a greater degree of consistency than is possible through the use of the provincial public accounts. However, realistic inter-provincial comparability can only be obtained when provincial and municipal transactions are taken into account. More on this subject is said under the heading "Inter-provincial Comparability".

Finally it should be emphasized that the difference between revenue and expenditure as used in this report does not reflect the budgetary surplus or deficit position of a provincial government, but must be interpreted in accordance with the conceptual framework of the statistical series.

REVIEW OF THE FISCAL YEAR 1967-68

Revenue

Gross general revenue of all provinces for the year under review shows an increase of \$1,426,717,000 or 19.9 per cent over the corresponding figure for the fiscal year ended March 31, 1967. Of this increase \$763,541,000 or 10.6 percentage points is accounted for by higher tax revenue.

In the main this increase is accounted for by an expansion of \$324,805,000 in the yield of personal income tax and \$249,984,000 in that of general sales tax. Revenue from personal income tax increased in all provinces, but particularly in Ontario where the gain was \$157,167,000 over the corresponding revenue of the previous fiscal year. This additional revenue from personal income tax was due largely to increased provincial occupancy of the personal income tax field. During the year, the Federal Government made available to the provinces four additional points of personal income tax by increasing the rate of abatement from 24 per cent to 28 per cent. In seven out of ten provinces, the federal abatement corresponded to the provincial tax rate. In Manitoba and Saskatchewan where the provincial tax rate in the previous year had been 29 per cent, it rose to 33 per cent. In Quebec, because of circumstances relating to the particular nature of fiscal arrangements between the province and the federal government, the federal abatement rose from 47 per cent in 1966 to 50 per cent in 1967 and the province which has no tax collection agreement with the federal government adjusted its tax rates accordingly. They rose to range from 5.5 per cent on the first \$1,000 of taxable income to 40 per cent on taxable income over \$400,000.

In Newfoundland the general sales tax rate was increased by one percentage point to 6 per cent effective April 1, 1967. This tax increase combined with the natural growth of retail sales to generate some \$6.9

million in additional revenue from this source. There was also an increase of one cent per gallon in the tax on motor fuel oil effective April 1, 1967 which helped produce additional revenue of some \$322,000 over receipts from this source during the previous fiscal year.

In New Brunswick the provincial sales tax rate was increased from 3 per cent to 6 per cent effective January 1, 1967. This tax change combined with the natural increase in retail sales to produce additional revenue of \$14.6 million in the fiscal year.

In Quebec the provincial sales tax rate was increased from 6 per cent to 8 per cent effective March 17, 1967. This tax raise was largely responsible for an increase of \$122.9 million in the revenue from this source. The tax on meals and hotel rooms was concurrently increased by 2 percentage points to 8 per cent. This contributed significantly to the additional revenue of \$19,453,000 from this source. The tax on telecommunications was also increased from 6 to 8 per cent and produced additional revenue of \$3,002,000 over that of the previous fiscal year.

There was no increase in the rate of sales tax in Ontario in the year under review, but additional revenue from this source still amounted to \$50.8 million. In Manitoba, effective June 1, 1967, a general sales tax of 5 per cent on the retail price of taxable goods and services was introduced. During the nine months that this tax was in effect the actual collections from this source amounted to \$40 million.

The following table shows what has been the experience of the various provinces with regard to changes in their main revenue sources. The increase in the amount of the specified source for 1967-68 over the previous fiscal year is expressed in millions of dollars along with the corresponding percentage change.

Year over Year (1966 - 67 to 1967 - 68) Change in Revenue by Main Source

		Personal income tax	Corporation income tax	Sales tax	Other revenue from own sources	Transfers	Gross general revenue
Newfoundland	\$'000,000	3.6	- 2.0	7.1	2.2	41.9	52.8
	%	44.0	- 26.4	18.6	9.2	41.5	29.5
Prince Edward Island	\$'000,000	0.8	0.2	0.8	2.1	6.0	9.9
	%	45.7	22.4	8.7	38.6	27.5	25.6
Nova Scotia	\$'000,000	7.6	2.7	3.6	8.4	41.0	63.3
	%	41.4	37.6	6.9	21.1	31.8	25.7
New Brunswick	\$'000,000	5.5	0.8	16.4	17.0	40.2	79.9
	%	41.6	12.1	37.6	41.1	42.1	39.9

Year over Year (1966 - 67 to 1967 - 68) Change in Revenue by Main Source — Concluded

		Personal income tax	Corporation income tax	Sales tax	Other revenue from own sources	Transfers	Gross general revenue
Quebec	\$'000,000	57.6	3.9	164.3	69.8	203.9	499.5
	%	12.2	2.6	26.3	19.4	52.3	41.9
Ontario	\$'000,000	157.1	26.2	73.4	87.1	114.7	458.5
	%	39.9	10.5	10.2	13.2	27.8	18.8
Manitoba	\$'000,000	13.8	1.7	39.5	4.8	14.6	74.4
	%	34.4	8.4	71.7	5.9	12.1	23.5
Saskatchewan	\$'000,000	10.3	3.0	5.7	12.0	13.5	44.5
	%	27.0	23.8	6.5	7.8	13.7	11.5
Alberta	\$'000,000	24.2	13.0	3.7	- 12.5	27.7	56.1
	%	43.6	48.1	7.6	- 3.5	23.5	9.3
British Columbia	\$'000,000	44.3	10.6	12.9	- 0.3	13.1	80.6
	%	44.4	19.7	5.7	- 0.6	11.4	10.8
Yukon	\$'000,000	—	—	0.2	0.9	1.8	2.9
	%	—	—	27.8	45.2	39.5	40.0
Northwest Territories	\$'000,000	—	—	0.1	0.4	3.8	4.3
	%	—	—	8.4	20.9	73.5	53.2
Totals	\$'000,000	324.8	60.1	327.7	191.9	522.2	1,426.7
	%	28.5	11.2	17.2	9.7	32.4	20.0

Expenditure (Cost of Services)

The total cost of services provided for all provinces and the territories increased by \$1,360,458,000 or 18.3 per cent between the fiscal years 1966-67 and 1967-68. \$1,233,362,000 or 16.6 percentage points of this increase was accounted for by higher expenditure by all provinces in the areas of education, health, welfare, transportation and communications.

Cost of services provided on education for the period under review totalled \$2,731,173,000 and acknowledged an increase of \$658,328,000 or 31.8 per cent over the corresponding expenditure for 1966-67. In the main increased grants to school boards and to institutes of higher learning including universities, accounted for this additional expenditure.

Cost of services provided on health for the same period totalled \$2,140,593,000 for an increase of \$349,119,000 or 19.5 per cent over the corresponding expenditure for the previous fiscal year. Expenditures in all areas of the health program contributed to this increase, but particularly expenditures for hospital care and hospital construction which increased by 17.5 per cent.

Cost of services provided on social welfare for the 1967-68 fiscal year totalled \$883,480,000 for an increase of \$185,886,000 or 26.6 per cent over the corresponding outlays for the previous fiscal year. Increased expenditures in the field of aid to the unemployed and unemployables contributed greatly to this increase.

Cost of services on transportation and communications contributed a total of \$1,298,137,000 to the total provincial expenditures, an increase of \$40,029,000 or 3.2 per cent over the corresponding expenditure for 1966-67. Since capital construction on the Trans-Canada highway is declining when compared to previous years, the total cost of services on transportation and communications has become fairly static.

The following table shows what has been the experience of the various provinces with regard to changes in their main expenditure functions. The increase in the amount of the specified function for 1967-68 over the previous fiscal year is expressed in millions of dollars along with the corresponding percentage change.

Year over Year (1966 - 67 to 1967 - 68) Change in Expenditure by Main Function

		Education	Health	Social welfare	Transportation and communications	Other expenditures including transfers	Gross general expenditure
Newfoundland	\$'000,000	14.6	2.4	13.2	12.1	- 11.8	30.5
	%	21.4	5.1	47.6	29.3	- 13.2	11.1
Prince Edward Island	\$'000,000	1.8	0.6	0.1	- 0.5	2.3	4.3
	%	21.3	6.8	1.9	- 3.2	19.0	8.7
Nova Scotia	\$'000,000	29.8	5.4	5.0	- 0.2	19.1	59.1
	%	49.5	8.5	26.9	- 0.2	33.5	22.4
New Brunswick	\$'000,000	51.9	9.4	4.5	12.1	21.5	99.4
	%	126.3	19.4	31.2	21.1	36.8	45.3
Québec	\$'000,000	158.8	92.8	107.3	- 58.3	60.8	361.4
	%	26.8	17.4	39.1	- 5.7	11.6	15.8
Ontario	\$'000,000	253.8	169.1	39.3	36.7	87.1	586.0
	%	33.3	28.3	25.1	9.1	17.8	24.4
Manitoba	\$'000,000	46.5	7.0	0.2	0.2	- 7.2	46.7
	%	72.2	8.9	0.6	0.3	- 6.2	14.1
Saskatchewan	\$'000,000	18.1	9.2	- 2.6	- 0.4	8.9	33.2
	%	21.4	8.4	- 7.2	- 0.7	9.1	8.4
Alberta	\$'000,000	47.5	23.4	14.5	6.6	- 18.5	73.5
	%	21.0	16.1	24.0	7.1	- 11.3	10.7
British Columbia	\$'000,000	33.0	30.5	4.0	30.2	- 3.6	94.1
	%	20.6	19.5	5.6	29.6	- 1.8	13.3
Yukon	\$'000,000	1.5	- 0.2	0.2	1.5	0.7	3.7
	%	57.0	- 13.4	37.4	170.7	22.8	44.6
Northwest Territories	\$'000,000	1.0	- 0.5	0.1	--	2.0	2.6
	%	31.4	- 14.5	20.8	--	54.6	22.5
Totals	\$'000,000	658.3	349.1	185.8	40.0	161.3	1,394.5
	%	31.8	19.5	26.6	3.2	8.8	18.2

Federal-Provincial Fiscal Arrangements

From their beginnings to 1962. — Early in World War II, in order to raise the large revenue required to finance military expenditures and stabilize the course of economic activities, the federal government entered into agreements with the provinces under the terms of which it was, for the duration of the conflict, to assume full occupancy of the personal and corporation income tax fields and make to them certain compensation payments in return. This was the first of what came to be referred to as the federal-provincial fiscal arrangements. In 1947, new arrangements were arrived at to run until 1952; they followed the rental principle whereby an agreeing province, i.e., a province which accepted to stay out of the income and succession duty tax fields, received rental payments from the federal government. Similar arrangements were again made in 1952 to run until 1957. In 1957, the rental arrangements were abandoned in favour of tax sharing arrangements under the terms of which the federal government shared in certain proportions with the provinces the yields of its income and

inheritance taxes. The 1957 arrangements were complemented by an equalization system designed to raise the yield of the pertinent taxes in the less affluent provinces to guaranteed levels.

The 1962 arrangements. — The 1957 arrangements came to an end in 1962 and were replaced by new ones to run from 1962 to 1967 that further developed the concept of tax sharing. Under the 1957-62 arrangements, tax sharing had been construed to be the enjoyment of the yields of the federal income and inheritance taxes in agreed-upon proportions by federal and provincial governments. Under the arrangements arrived at in 1962, tax sharing was conceived as a joint occupancy of the income tax field (both personal and corporate) with retention of tax sharing in the old sense for inheritance taxation. The difference may appear subtle; in practice, however, it was significant. Under the 1962 concept of tax sharing the federal government partially withdrew from the personal and corporation income tax field to let the provinces occupy the vacant area with similar levies of their own. Thus, provincial

imposts on personal and corporate income came into being and, though made largely painless by federal abatements, were none-the-less provincial levies which could be raised or lowered at the discretion of provincial governments. The 1957 arrangements had been very different in that regard; for the agreeing provinces there had been no separate provincial levies on personal and corporate income, but only set shares of the pertinent federal taxes that could not be changed without federal concurrence.

The statute governing the 1962 arrangements, the Federal-Provincial Arrangements Act 1961, originally provided for:

(a) an abatement by the federal government of its basic personal income tax to the extent of 16 per cent in 1962 and by an additional one percentage point in each succeeding year until it reached 20 per cent in 1966.

(b) an abatement by the federal government of its corporate income tax to the extent of 9 per cent of corporate taxable income.

(c) the continuation of the 50 per cent credit for federal estate tax in provinces levying their own succession duties and the payment of 50 per cent of the federal estate tax collected in the other provinces.

(d) the continuation of equalization payments based on a revised formula that took into account provincial revenues from natural resources and under which all provinces were "brought up" to the national average per capita yields of income and inheritance taxes and natural resource revenues.

(e) stabilization which was a guarantee that the provincial revenue from income and inheritance taxes plus equalization under the new system would not in any year be permitted to fall below 95 per cent of the average of provincial revenue in respect of the same sources for the two preceding years.

(f) continuation of university grants on the basis of \$2 per capita per province; in any province insisting on making these grants directly from its own revenue, the federal corporate income tax abatement was to continue to be 10 rather than 9 per cent (complemented by an adjustment process to make up any discrepancies between the yield of this additional 1 percentage point of corporation income tax and what a grant of \$2 per capita would have provided).

(g) payment of annual Atlantic Provinces adjustment grants of \$10.5 million for each of the provinces of Newfoundland, Nova Scotia and New Brunswick and \$3.5 million for Prince Edward Island.

(h) payment of an additional grant of \$8 million annually to the province of Newfoundland.

With the passing of the years, several amendments of substance were made to these terms. The main changes were as follows:

(a) Effective January 1, 1965, the federal abatement of basic personal income tax was increased to 21 from 19 per cent and effective January 1, 1966, it was raised to 24 from 20 per cent.

(b) Effective April 1, 1964, the equalization formula was revised to bring other provinces up to the average of the two top provinces instead of the national average. A certain deduction was allowed, however, in computing the natural resource revenues of provinces with above average receipts from these sources.

(c) Effective April 1, 1963, British Columbia began to levy its own succession duties; estates in that province automatically became eligible for a 50 per cent credit of federal inheritance taxation. British Columbia was thus joining Quebec and Ontario as a succession duty province. Effective April 1, 1964, the federal estate tax credit (in a succession duty province) or payment to the province (in the other provinces) was increased from 50 to 75 per cent. The succession duty provinces were given the option of raising their rates to take up the room created by the higher federal credit or of receiving a cash payment equal to 25 per cent of federal estate tax at full rates. British Columbia chose the former while Quebec and Ontario opted for the latter.

(d) Effective January 1, 1965, a federal abatement of a further 3 percentage points of basic personal income tax was provided to any province which itself chose to operate a program of allowances for individuals aged sixteen and seventeen in full-time attendance at educational institutions. Only the province of Quebec availed itself of this offer; in the other provinces, the program remained a federal venture. Additional federal abatements of basic personal income tax also became available in 1965 under the terms of the Established Programs (Interim Arrangements) Act. These abatements were related to the financing of certain federal-provincial shared-cost programs and allowed any province wishing to assume full responsibility for such programs to "opt out" without losing the financial benefit associated with their otherwise "shared-cost" nature. The abatements were scaled by program in accordance with federal participation and were subject to equalization designed to bring the per capita yield from the specified abatement points up to the average per capita yield of the same number of points in the top two provinces. Provision was made for an adjustment process to insure that the yields of the additional abatement points would be of the same order as the amounts which the province would have received if it had remained a party to the "shared-cost" arrangement. Only Quebec elected for "opting out" and it did so for all programs in respect of which fiscal compensation was offered. As a result of the Quebec position with regard to allowances for students aged sixteen and seventeen and "shared-cost" programs, the federal abatement in respect of basic personal income tax in that province rose to 44 per cent in 1965 and 47 per cent in 1966 i.e., 23 percentage points above that in the other provinces.

(e) In July 1966, the Canada Assistance Plan was enacted. It aimed at the formation and better co-ordination of welfare programs among and within provinces. It combined previously separate programs such as old age assistance, disabled persons allowances and unemployment assistance into one integrated program of comprehensive public assistance that also provided medical services for welfare recipients including needy mothers and children. At the same time, it modified the relationships established between programs and basic personal income tax abatements for "opting out" purposes. Previously, there had been an allotment of 2 percentage points to old age assistance, blind and disabled allowances and 2 percentage points to the welfare portion of unemployment assistance. Under the new arrangement these programs were to be combined and supplemented by all other forms of unemployment assistance and allotted four basic personal income tax points. For the year under review (1967-68) the abatements of basic personal income tax and the monies involved in terms of tax yield plus adjustment payments for Quebec (the only "opting out" province) were as follows:

Program	Abatement Points	Tax yield plus adjust- ment payment \$'000
For fiscal year 1967-68:		
Hospital insurance	14	44,802
Special welfare	4	
Old age assistance	6,114	
Blind persons allowances	1,115	
Disabled persons allow- ances	5,709	
Unemployment assistance	9,813	
Canada Assistance plan	69,318	92,069
Health grants	1	-1,834
Sub-totals	19	135,037
For fiscal year 1966-67 (adjustments):		
Hospital insurance	-323	
Health grants	385	
Canada Assistance plan	17,765	17,827
For fiscal year 1965-66 (adjustments):		
Technical training	107	
Health grants	-6	101
Net payment		152,965

(f) Effective January 1, 1966, the federal government increased the provincial share of corporation income tax on power utilities from 50 to 95 per cent.

(g) Effective January 1, 1966, the formula for grants to universities was modified to allow for \$5 rather than \$2 per capita.

The present arrangements. — The 1962 Federal-Provincial Arrangements, as modified by the changes made thereto over the period 1962 to 1967, were renewed with certain alterations in 1967 and extended indefinitely in 1968 subject to termination on due notice.

The first of these alterations relates to university grants and the broader issue of federal financial assistance to post-secondary education. In 1967, the federal government agreed to raise its support in this area from \$5 per capita to either \$15 per capita or 50 per cent of the operating costs of post-secondary education, whichever was greater. The federal contribution was to take the form of the grant of an additional 4 percentage points of basic personal income tax and of an additional 1 percentage point of corporate taxable income in all provinces except Quebec. The province of Quebec was granted an additional 3 percentage points of basic personal income tax coupled with associated equalization and whatever adjustment payments were necessary to come up to the \$15 per capita or half of operating costs guarantee. The difference between Quebec and the other provinces is attributable to the fact that Quebec had not been a recipient of university grants and had already been given fiscal compensation on that score.

The renewed arrangements also extended the availability of conditional capital grants under the Technical and Vocational Training Act (originally scheduled to expire on March 31, 1967) without time limit until they reached \$800 per capita of 1961 population aged 15 to 19 in each province. Moreover, the full cost of training allowances to adults taking occupational training and the full cost of the relevant programs was assumed by the federal government.

The second major alteration presented by the renewed arrangements relates to the equalization formula. In contrast to the 1962-67 formula which was wholly anchored to the yield of the income and inheritance taxes and to revenues from natural resources, the new formula takes account of sixteen sources covering the whole spectrum of provincial revenues. Equalization is established for each source by multiplying the total provincial revenue from that source by the difference between the ratio of provincial population to total provincial population and the ratio of provincial revenue base to total provincial revenue base. Total equalization for a particular province is the algebraic sum of the equalization payments established for each of the sixteen revenue sources.

Federal-Provincial-Municipal Winter Works Incentive Program

The Federal-Provincial-Municipal Winter Works Incentive Program under which the Federal Government contributed an amount equal to one-half the cost of labour incurred on winter works projects by municipalities was introduced in 1958-59 and was still operative in 1967-68. In areas designated by the Minister of Labour to have high winter unemployment, the Federal Government contributed 60 per cent of the labour costs. All payments by the Federal Government were channeled through the provincial governments. All provinces except Newfoundland provided a further contribution to the municipalities toward this labour cost. The Provincial Public Accounts do not reveal the nature of the projects which were carried on by the municipal governments but, in this report, the federal and provincial contributions to municipalities under this program have been classified under the heading of "Social Welfare" (See line 32, Table 2). The amount involved in 1967-68 was \$45,742,000 while the corresponding figure for 1966-67 was \$53,551,000. On August 29, 1968, the Federal Government discontinued the program.

Special Situations

Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corporations. The Newfoundland Government has entered into long-term hire purchase agreements with these corporations. For the fiscal year under review, the capital expenditures made by the corporations are included in the provincial government expenditures, and the annual "rent" paid to the corporations and appearing in the budgetary expenditure in the provincial public accounts has been replaced by the interest and principal payments made by the corporations on their bonded debt. The principal payment on this debt is then excluded from the final figure for ordinary and capital (general) expenditure.

The following table indicates the functions to which the expenditures of each of these corporations have been allocated.

Newfoundland Building Corporations

	Interest	Hospital care	Other functions
		\$'000	
Bell Island Hospital Building Corporation Limited	63	—	—
B.L.C. Building Corporation Limited	182	—	—
Centenary Building Corporation Limited	—	—	1,684 ¹
Corner Brook Hospital Buildings Corporation Limited	174	—	—
Fish Buildings Limited	—	—	2,076 ²
Gander Hospital Corporation Limited	290	—	—
Grace Hospital Extension Corporation Limited	534	6	—
Grand Falls Hospital Corporation Limited	207	—	—
Marystown Shipyard Construction Limited	—	—	3,779 ³
Memorial Park Realty Corporation Limited	—	—	109 ⁴
Memorial University of Newfoundland Building Corporation Limited	649	—	—
Mooring Cove Building Company Limited	—	—	1,955 ³
Newfoundland Government Building Corporation Limited	464	—	—
Northern Hospitals Building Corporation Limited	416	85	—
Nurses Training School Building Corporation Limited	332	—	—
Pepperell Hospital Reconstruction Corporation Limited	325	—	—
St. Anthony Hospital Building Corporation Limited	—	2,210	—
St. John's Infirmary Building Corporation Limited	239	—	—
Technical College Building Corporation Limited	360	—	—
University Extension Buildings (Newfoundland 1964) Limited	—	—	4,468 ⁵
Vocational Schools (Western) Building Corporation Limited	220	—	—
Totals	4,455	2,301	14,071

¹ Recreation and cultural services.

² Natural resources and primary industries-fish and game.

³ Trade and industrial development.

⁴ Local government planning and development.

⁵ Education—universities, colleges and other schools.

Toll Autoroutes and Ferry Authorities

The general revenue and expenditure tables in this report do not include the revenues and expenditures of the Quebec Autoroutes Authority, a toll authority set up by the province of Quebec in 1957. This entity is considered as a Provincial Government Enterprise for statistical purposes. As in previous publications the British Columbia Ferry Authority has been similarly considered as an enterprise, and its revenue and expend-

iture have been excluded from this report. However, on February 16, 1968, in accordance with the British Columbia Ferry Authority (Vesting) Act 1968, the assets and liabilities of the Authority, other than the self-liquidating debentures outstanding, were transferred to the Province of British Columbia, Department of Highways. Consequently after this date the revenue and expenditure of the B.C. Ferries Division are included with the revenue and expenditure of the consolidated fund. The following tables show the revenues and expenditures

of the Quebec Autoroutes Authority for the year ended December 31, 1967, and of the B.C. Ferry Authority for the period April 1, 1967 to February 16, 1968.

These statements have been prepared using the same type of analysis as in the main tables of this report. For example, the "general" expenditures include both the ordinary and capital expenditures made by the Authorities for the period under review and exclude sinking fund earnings and the provisions for debt retirement.

In any study of inter-governmental statistics relating to expenditures on highways, roads and bridges, the following transactions of the Quebec Autoroutes Authority and the British Columbia Ferry Authority should be taken into consideration.

THE QUEBEC AUTOROUTES AUTHORITY REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED DECEMBER 31, 1967

Revenue:	\$'000
Sales and services, tolls, etc.	11,539
Total revenue	11,539
General expenditure:	
Highways, roads and bridges	4,843
Debt charges, exclusive of debt retirement	14,215
Total gross expenditure (exclusive of debt retirement)	19,058

THE BRITISH COLUMBIA FERRY AUTHORITY REVENUE AND EXPENDITURE FOR THE PERIOD APRIL 1, 1967 TO FEBRUARY 16, 1968.

Revenue:	\$'000
Sales and services, tolls, etc.	18,278
Interest	235
Total revenue	18,513
General expenditure:	
Ferries	15,881
Capital expenditure in lieu of depreciation	2,498
Total gross expenditure (exclusive of debt retirement)	18,379

EXPLANATORY COMMENTS

Tables 1 and 2 - General Revenue and Expenditure

These tables include revenue and expenditure transactions of (a) capital account, (b) ordinary or current account, and (c) certain trust accounts and special or administrative funds, the operations of which are accounted for separately by provincial governments, but which embrace normal government functions.

Inter-Provincial Comparability

As indicated previously, Quebec has opted out of several federal-provincial shared-cost programs and collects additional income taxes which might be said to correspond to the federal contributions in respect of these programs received by the other provinces. In this publication, grants-in-aid and shared-cost contributions received by the provinces are included in gross general revenue and corresponding amounts are included in gross general expenditure. The same amounts are excluded, however, from net general revenue, (Table 1, item 53) while they remain in cost of services provided (Table 2, item 76). Similar treatment is not possible for Quebec since the additional tax collections in compensation for opting out in that province are not earmarked for any particular purpose and expenditures on all programs are made from general revenues. Thus, as far as Quebec is concerned net general revenue in this report does not constitute a valid base for inter-provincial comparison. The "gross revenue" and "cost of services provided" concepts provide measures of inter-provincial comparability, but in totals only. Moreover, as previously mentioned, special caution must be exercised with regard to the particular treatment accorded to the British Columbia Ferry Authority and the Quebec Autoroutes Authority. In fact because of the varying importance of provincial government enterprises in the activities of the provincial public sub-sector in the ten provinces and, even more, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete inter-provincial comparability can only be achieved when provincial government and provincial government enterprise operations are integrated and provincial and municipal operations are consolidated. The reader is cautioned that this publication covers only that part of the public sector financial universe which relates to the operations of provincial government proper and those of their special funds and agencies. Consolidation of provincial-municipal transactions into a combined provincial-municipal statistical universe are contained in the publication *Consolidated Public Finance* (DBS Catalogue No. 68-202). The operations of government enterprises are not integrated in this consolidation with those of governments; there is, however, a separate publication dealing with the operations of provincial government enterprises which is called *Provincial Government Enterprise Finance* (DBS Catalogue No. 61-204).

In order to achieve a measure of inter-provincial comparability, certain adjustments have been made to the figures shown in Public Accounts. Reconciliations of "general" revenue and expenditure as defined in this report with provincial ordinary or current accounts are to be found in Tables 3 and 4. The adjustments are explained more fully in the commentary to those tables.

For details on the types of revenue and expenditure which appear in the various "source" and "function" categories in this publication see Appendix A attached hereto.

Table 1 shows (1) "gross" or total revenue received from all sources adjusted where necessary to a comparative basis for all provinces, (2) "net" general revenue. The latter item is arrived at by deducting from gross general revenue, (a) all revenue or provincial government institutions, excluding enterprises, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions.

Certain items of revenue are shown in Table 1 in total, and the details of same recorded elsewhere in this publication. For the details of the unconditional transfers as recorded in item 43 of Table 1, see items 1 to 17 of Table 5. For the details of the grants-in-aid and shared-cost contributions from the Federal Government as shown in item 36 of Table 1, see items 18 to 92 of Table 5; and for the details of shared-cost contributions from municipal governments as shown in item 37 of Table 1, see items 94 to 107 of Table 5.

"Other" taxes Table 1, item 15 consists of the following items which are gross amounts, i.e., before deduction of any commissions payable to collectors.

Other Taxes

	\$'000		\$'000
Newfoundland:		Manitoba:	
Tax on fire insurance premiums	353	Crop insurance premiums	2,065
Public Utilities assessment levy	77	Fire prevention tax	100
Total	430	Total	2,165
Nova Scotia:		Saskatchewan:	
Tax on fire insurance premiums	55	Crop insurance premiums	1,029
New Brunswick:		Fire prevention assessment levy	124
Fire marshal tax	80	Motor vehicle premiums	240
Public Utilities assessment levy	33	Total	1,393
Total	113	Alberta:	
Quebec:		Crop insurance premiums	1,931
Security transfer tax	2,768	Fire prevention tax	65
Total	16,574	Total	1,996
Ontario:		British Columbia:	
Fire marshal tax	814	Fire marshal tax	342
Security transfer tax	4,923	Yukon:	
Land transfer tax	10,822	Fur export tax	3
Tax on premiums under the Insurance Act	15		
Total	16,574		

Table 2 shows provincial gross general expenditure (representing the administrative burden of services) by function, adjusted to a comparative basis. From this is deducted "own source revenue deduction" which consists of (a) interest revenue, and (b) revenue derived from expenditure functions, to arrive at "cost of services provided". In former years grants-in-aid and shared-cost contributions were deducted from each expenditure function where applicable in arriving at what was known as "net general expenditure." However, since the details of these conditional transfers are no longer available from all provinces, the term "net general expenditure" must of necessity be eliminated.

Table 2 also lists the transfers to other governments by expenditure function. Footnote 2 to this table gives transfers other than transfers to local governments. The term "local governments" refers to the governments of cities, towns, villages, counties, townships, rural districts, special areas, schools operated by local authorities

(current or operating grants and capital construction grants) and conservation authorities. The table excludes grants paid to library boards and hospital boards along with the value of services performed by provincial governments on behalf of their municipalities.

In Ontario, a grant (\$39.8 million in 1967-68) was paid to municipalities and used to reduce taxes on residential and farm properties. As this grant is reflected in the accounts of local municipalities as a contribution from the province, it is included in this list of transfers.

The home-owners' subsidies in British Columbia are not included in this list of transfers. They are considered as assistance to the home-owners and in municipal revenue compilations they form part of taxation revenue rather than contributions from the provincial government. In 1967-68 these subsidies amounted to \$41,491,000 of which \$37,341,397 was applied to local school district property tax levies.

Tables 3 and 4 – Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain the difference between current revenue and expenditure as presented in provincial and territorial Public Accounts and gross general revenue and gross general expenditure as appearing in this publication. They also show the steps taken to arrive at net general revenue and cost of services provided.

In some provinces trust accounts and special or administrative funds have been created, the revenues and expenditures of which are accounted for separately and not included in provincial current revenues and expenditures, although similar items are so included by other provinces. Consequently, the revenues and expenditures of such funds have been classified in these statistics by source and function and included in general revenue and expenditure. See Tables 3 and 4, item 2.

Tables 3 and 4, items 4 to 6, show the amounts deducted from either revenue or expenditure in the Public Accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the Public Accounts; they are necessary because of variations in the extent of these deductions in the Public Accounts.

Sometimes transactions considered for statistical purposes to be of an "ordinary" nature are credited or charged to provincial surplus account. Expenditures may be made directly from revenue surplus appropriation account. See Table 4, item 7.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages. Liquor boards are classified as provincial government enterprises in DBS statistics, hence, the costs of goods sold and administrative expenses are deducted from liquor sales and only the net profits are reflected in Table 1. See Table 3, items 7 and 19.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, the aim has been to offset actual profits for the year in question against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the

gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 3 and 4 under a number of headings. See items 15 and 16 on both of these tables.

In order to achieve inter-provincial comparability, payments under the Federal-Provincial Fiscal Arrangements Act and under the Established Program (Interim Arrangements Act) have been adjusted to agree with the payments made by the Government of Canada as appearing in the Federal Public Accounts. See Table 3, items 8 and 20.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in Public Accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See items 12 and 13 on Tables 3 and 4.

Sinking fund earnings are not considered to be part of general revenue and therefore, where these have been included in provincial ordinary revenue, they have been deducted. See Table 3, item 14.

Adjustments for non-revenue and surplus receipts covering refunds of previous years' expenditure, repayment of advances (if credited to revenue) etc., are shown in Table 3, item 21, while those for non-expense and surplus payments covering advances charged to current account, refunds of previous years' revenue, transfers to reserves for doubtful accounts, etc., are shown in Table 4, item 20.

When special funds are consolidated with provincial ordinary or income accounts, it is necessary to eliminate interfund transactions. There may also be transfers between current and capital account and from one vote to another which must be eliminated. See Tables 3 and 4 under "interfund eliminations".

For a list of those special funds and trust accounts, the operations of which have been included in "general" revenue and expenditure for the fiscal year covered in this report, see Appendix B attached hereto.

Table 5 – Amounts Transferred from Other Governments

This table shows the revenue received by provincial governments in the form of conditional and unconditional transfers from the Federal and local governments. The conditional transfers or shared-cost contributions are related to the expenditure function to

which they apply on the basis of information contained in provincial financial statements, with the exception of the province of British Columbia. Because details by function are not available for this province, conditional transfers from the Federal government to British

Columbia have been distributed according to DBS publication "Federal Government Finance 1967" (Catalogue No. 68-211) which indicates the purpose of these payments; transfers from local governments have been applied to "Other expenditure".

As a result of the different accounting methods employed by the Federal and British Columbia governments, however, the total amount of conditional transfers

recorded by the province does not agree with the amount shown in the Public Accounts of the Government of Canada. An adjustment of \$1,279 has, therefore, been made in this table to reconcile the two sources. (See item 91).

The total in this table for each province agrees with item 44 in Table 1.

Table 6 — Own-source Revenue Deductions

This table provides the detail, by function, of item 48 in Table 1 and item 75 in Table 2. The amounts in the table represent revenue derived from expenditure functions and, in order to put the revenue and expenditure of all provinces on a comparable basis, these revenue items are deducted from gross general revenue and from gross general expenditure. These funds are considered to be reductions of expenditure and not revenue in the true sense of revenue, that is, income

raised to meet expenditure. They consist largely of institutional revenue, that is, revenue from the sale of goods and services by provincial institutions such as agricultural schools, hospitals, and penal institutions.

Revenue in the form of interest, premium on the issuance of securities and exchange is by conceptual definition offset against the expenditure for debt charges.

Table 7 — Functional-economic Cross-classification of Gross General Expenditure

For some years, DBS has analyzed provincial government expenditures both by "function" and by "object". The "functional" analysis has enabled one to study the types of services provided by or assisted by government, such as roads, health, education, etc. The "object" analysis situates government expenditures in an economic context and shows outlays for various purposes such as purchase of goods and services, transfer payments, subsidies, etc.

This table shows gross general expenditure by function, as appearing in Table 2 of this report, reclassified in accordance with National Accounts concepts, by economic objects.

The following is a brief description of the various economic objects.

1. **Salaries and wages.** The compilation of salaries and wages on a functional basis for each province was prepared by the Provincial Employment and Payrolls unit of the Governments Section, except in the case of British Columbia and the Northwest Territories. In these two cases the data were not available. This category includes those expenditures on salaries and wages charged to budgetary expenditures, in addition to any amounts paid out of the special funds listed in Appendix B on page 77 of this publication.
2. **Other expenditures on goods and services.** These consist of current expenditures such as purchases of office supplies, travelling expenses, etc., and also capital expenditures such as construction of government buildings by private contractors.
3. **Transfer payments.** These consist of payments to persons for which no direct service was rendered by the recipients. Included in this component are

payments to private non-commercial organizations and institutions such as universities, hospitals, health associations, etc., and interest on provincial public debt.

4. **Subsidies.** These represent amounts contributed by governments toward current costs of production. These payments are usually made in order that the consumer may benefit from lower prices, but, occasionally, to protect the producer against a drop in the price of his product. Subsidies may be paid to agriculture in the form of freight assistance for fertilizer, western feed grains and other products. Production subsidies are paid for wool, cheese, hogs and livestock for breeding purposes. Business subsidies include payments to support iron ore and peat operations and the operation of ferries and ambulances. In Saskatchewan, Alberta and British Columbia the homeowners' subsidies are shown under this object.
5. **Transfers to other levels of government.** These are shown in detail in Table 2 of this report.
6. **Other items.** These are expenditures which do not enter into National Accounts analysis. Included thereunder are purchases of land and used fixed assets. Such expenditures do not represent current production, but merely a transfer of ownership of existing assets. Capital assistance to industry is also shown here, since in the National Accounts framework the gross capital expenditures made by industry are already included in the category "business gross fixed capital formation". Also included here are all items to be offset against revenue in the National Accounts presentation such as deficits of government enterprises and the cost of devaluation of fixed assets.

The totals for the economic objects shown in columns (a) to (e) of Table 7 of this report will not agree with the provincial totals appearing in Tables 43 to 46 of the publication, "National Accounts – Income and Expenditure", (DBS Catalogue No. 13 – 201, Annual). There are a number of reasons for these differences. The National Accounts are on a calendar year basis; the financial data covered by this report are on a fiscal year basis. Furthermore the concept of "government" in the

National Accounts series is somewhat broader in coverage than is the case for the functional series. For example, whereas the National Accounts series include extra-budgetary expenditures such as out-payments from government pension funds, social security funds, as well as profits (net of losses) of government enterprises, the functional series include only the government contributions to such funds.

Tables 8 and 9 – Percentage Distribution of Net General Revenue and Cost of Services Provided

The percentage distribution shown in Tables 8 and 9 are based on Tables 1 and 2. They indicate the relative significance to each provincial and territorial government

of the principal sources of revenue and functions of expenditure.

Tables 10, 11, 12 and 13 – Historical Summaries of Net General Revenue and Cost of Services Provided

These tables show the developments that have taken place in provincial government finance during the last few years, (1) by provincial totals of net general revenue and cost of services provided, (2) on a net

general revenue by source, and on a cost of services provided by function basis. Figures for 1957 are also shown in each case.

CONCEPTS AND DEFINITIONS

A description of the conceptual content of this publication and of its terminology is contained in part II of the Dominion Bureau of Statistics publication entitled

Historical Review, Financial Statistics of Government in Canada 1952-1962, (Catalogue No. 68-503).

April 20, 1970

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1968¹

No.	Source	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
thousands of dollars						
	Taxes:					
	Income:					
1	Corporations ²	5,500	951	9,924	7,531	153,732
2	Individuals ³	11,763	2,403	25,875	18,379	527,574
3	On premiums of insurance companies	556	166	1,437	1,146	18,112
4	Other, on corporations	—	—	—	—	27,704
5	Property	—	—	104	22,093	—
	Sales: ⁴					
6	General	29,089	4,140	25,805	32,598	465,944
7	Motor fuel	14,043	4,087	28,641	24,235	217,717
8	Alcoholic beverages	5	707	5	5	—
9	Amusements and admissions	75	107	630	416	13,462
10	Tobacco	1,966	442	5	2,565	38,767
11	Other commodities and services ⁶	28	—	640	—	52,631
12	Totals, sales taxes	45,201	9,483	55,716	59,814	788,521
13	Succession duties	—	—	27	—	35,883
14	Hospital insurance premiums ⁸	—	—	5	—	—
15	Other ⁹	430	—	55	113	2,768
16	Totals, taxes	63,450	13,003	93,113	109,076	1,554,294
	Privileges, licences and permits:					
17	Liquor control and regulation	4,993	23	226	366	24,006
18	Motor vehicles	4,151	1,034	7,382	7,294	119,304
19	Natural resources	3,770	34	1,471	6,083	72,315
20	Other	788	90	602	1,132	15,533
21	Totals, privileges, licences and permits	13,702	1,181	9,681	14,875	231,158
	Sales and services:					
22	Institutional	2,468	1,432	2,594	1,040	2,573
23	Other	1,711	1,431	4,525	2,809	16,143
24	Natural resources	332	—	69	—	1,945
25	Totals, sales and services	4,511	2,863	7,188	3,849	20,661
26	Fines and penalties	756	91	502	791	3,972
	Interest, discount, premium and foreign exchange: ¹⁰					
27	Interest	555	1,324	12,255	2,703	8,887
28	Premium or discount	—	—	41	—	62
29	Profit on foreign exchange	—	—	—	29	—
30	Totals, interest, discount, premium and foreign exchange	555	1,324	12,296	2,732	8,949
	Own enterprises:					
31	Liquor profits	5,539	2,309	16,878	12,823	74,153
32	Other ¹¹	—	—	—	—	—
33	Totals, own enterprises	5,539	2,309	16,878	12,823	74,153
34	Other revenue	273	14	1	359	4,538
35	Gross revenue from own sources	88,786	20,785	139,659	144,505	1,897,725
	Conditional transfers:					
	From federal government:					
36	Grants-in-aid and shared-cost contributions	63,976	12,675	83,762	64,918	187,927
	From municipal governments:					
37	Shared-cost contributions	10	2	782	—	4,008
38	Totals, conditional transfers	63,986	12,677	84,544	64,918	191,935

See footnote(s) at end of table.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1968¹

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars									
276,577	22,259	15,581	39,932	64,033	596,020	—	—	596,020	1
551,004	53,728	48,587	79,792	142,852	1,461,957	—	—	1,461,957	2
24,973	1,929	1,346	3,603	4,953	58,221	—	—	58,221	3
723	—	—	—	—	28,427	—	—	28,427	4
1,762	—	264	—	10,097	34,320	330	56	34,706	5
442,417	40,052	52,374	—	167,207	1,259,626	—	—	1,259,626	6
307,134	40,757	36,486	50,730	66,271	790,101	769	1,053	791,923	7
—	—	—	—	—	707	130	—	837	8
25,334	1,653	158	1,452	2,544	45,831	15	—	45,846	9
19,465	8,286	4,142	—	—	75,633	—	—	75,633	10
—	3,901	—	—	2,736	59,936	—	—	59,936	11
794,350	94,649	93,160	52,182	238,758	2,231,834	914	1,053	2,233,801	12
59,638	—	—	17	13,763	109,287	—	—	109,287	13
182,770	13,122	18,425	—	11,266	225,583	—	—	225,583	14
16,574	2,165	1,393	1,996	342	25,836	3	—	25,839	15
1,908,371	187,852	178,756	177,506	486,064	4,771,485	1,247	1,109	4,773,841	16
33,446	3,318	193	1,512	794	68,877	12	71	68,960	17
110,386	14,486	10,810	20,075	29,897	324,819	275	123	325,217	18
49,245	5,592	41,391	230,079	93,332	503,312	41	48	503,401	19
9,526	703	1,605	2,495	3,818	36,292	438	41	36,771	20
202,603	24,099	53,999	254,161	127,841	933,300	766	283	934,349	21
8,355	987	1,663	5,559	4,931	31,602	—	—	31,602	22
33,759	7,027	10,524	11,077	20,587	109,593	280	196	110,069	23
1,074	1,459	1,632	—	2,371	8,882	—	—	8,882	24
43,188	9,473	13,819	16,636	27,889	150,077	280	196	150,553	25
5,411	973	1,426	2,146	1,686	17,754	39	42	17,835	26
91,674	12,741	39,298	26,262	7,258	202,957	117	90	203,164	27
2	—	—	—	—	105	—	—	105	28
48	—	183	—	—	260	—	—	260	29
91,724	12,741	39,481	26,262	7,258	203,322	117	90	203,529	30
116,789	20,093	23,934	37,847	49,952	360,317	1,130	1,636	363,083	31
—	—	9,050	—	—	9,050	—	—	9,050	32
116,789	20,093	32,984	37,847	49,952	369,367	1,130	1,636	372,133	33
847	356	310	441	153	7,292	385	8	7,685	34
2,368,933	255,587	320,775	514,999	700,843	6,452,597	3,964	3,364	6,459,925	35
496,599	83,051	79,362	120,133	125,980	1,318,383	2,430	3,472	1,324,285	36
4,124	2,483	1,000	10,863	—	23,272	—	—	23,272	37
500,723	85,534	80,362	130,996	125,980	1,341,655	2,430	3,472	1,347,557	38

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1968¹ - Concluded

No.	Source	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		thousands of dollars				
	Unconditional transfers:					
	From federal government:					
39	Statutory subsidies	9,656 ¹²	657	2,132	1,745	3,964
40	Federal-provincial fiscal arrangements	68,876	14,314	82,419	68,396	397,158 ¹³
41	Share of income tax on power utilities	375	66	634	34	673
42	Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	750	—
43	Totals, unconditional transfers	78,907	15,037	85,185	70,925	401,795
44	Totals, transfers¹⁵	142,893	27,714	169,729	135,843	593,730
45	Gross general revenue	231,679	48,499	309,388	280,348	2,491,455
	Less:					
	Revenue derived from expenditure functions and applied thereto:					
	Sales and services:					
46	Institutional	2,468	1,432	2,594	1,040	2,573
47	Interest revenue applied against debt charges (item 30 above)	555	1,324	12,296	2,732	8,949
48	Totals, own-source-revenue deduction	3,023	2,756	14,890	3,772	11,522
	Conditional transfers from:					
49	Federal government	63,976	12,675	83,762	64,918	187,927
50	Municipal governments	10	2	782	—	4,008
51	Totals, conditional transfers	63,986	12,677	84,544	64,918	191,935
52	Totals, deductions	67,009	15,433	99,434	68,690	203,457
53	Net general revenue	164,670	33,066	209,954	211,658	2,287,998
54	Population (000's) ¹⁶	500	109	757	620	5,868
55	Gross general revenue per capita..... \$	463	445	409	452	425
56	Net general revenue per capita	329	303	277	341	390

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary totals as appearing in provincial government Public Accounts. See Introduction.

² Collected by the federal government for all provinces except Quebec and Ontario.

³ Collected by the federal government for all provinces except Quebec.

⁴ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel tax revenue and to general government expenditure as follows: Nfld. 118; P.E.I. 41; N.S. 186; N.B. 132; Que. 1,470; Ont. 2,386; Man. 354; Sask. 477; Alta. 1,266; B.C. 788. Commissions on general and other sales tax collections have also been added back as follows: Nfld. 284; P.E.I. 134; N.S. 718; N.B. 1,076; Que. 12,383; Ont. 8,032; Man. 1,378; Sask. 1,468; Alta. 6; B.C. 3,206.

⁵ Taxed under the general sales tax, item 6.

⁶ Nfld. telegraphic tax; N.S. long distance telephone tax; Que. tax on meals and hotel accommodation 43,235; tax on telecommunications 9,396; Man. tax on electricity, telephone, natural gas and coal (Revenue Act, 1964, Part 1); B.C. fuel oil tax.

⁷ Collection of arrears.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1968¹ — Concluded

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Totals	No.
thousands of dollars									
4,624	2,127	2,155	2,955	1,672	31,687	—	—	31,687	39
20,628	47,408	29,583	8,364	—	737,146	3,876 ¹⁴	5,494 ¹⁴	746,516	40
1,576	276	11	2,886	169	6,700	—	—	6,700	41
—	—	—	—	400	1,150	—	—	1,150	42
26,828	49,811	31,749	14,205	2,241	776,683	3,876	5,494	786,053	43
527,551	135,345	112,111	145,201	128,221	2,118,338	6,306	8,966	2,133,610	44
2,896,484	390,932	432,886	660,200	829,064	8,570,935	10,270	12,330	8,593,535	45
8,355	987	1,663	5,559	4,931	31,602	—	—	31,602	46
91,724	12,741	39,481	26,262	7,258	203,322	117	90	203,529	47
100,079	13,728	41,144	31,821	12,189	234,924	117	90	235,131	48
496,599	83,051	79,362	120,133	125,980	1,318,383	2,430	3,472	1,324,285	49
4,124	2,483	1,000	10,863	—	23,272	—	—	23,272	50
500,723	85,534	80,362	130,996	125,980	1,341,655	2,430	3,472	1,347,557	51
600,802	99,262	121,506	162,817	138,169	1,576,579	2,547	3,562	1,582,688	52
2,295,682	291,670	311,380	497,383	690,895	6,994,356	7,723	8,768	7,010,847	53
7,149	963	958	1,490	1,947	20,361	15	29	20,405	54
405	406	452	443	426	421	685	425	421	55
321	303	325	334	355	344	515	302	344	56

⁸ Includes premiums for medical care insurance in Ont. 20,674; Sask. 5,629 and B.C. medical plan premiums 11,266.

⁹ For breakdown see Explanatory Comments, page 13.

¹⁰ Excludes net sinking fund earnings as follows: Nfld. 2,143; P.E.I. 432; N.S. 4,861; N.B. 3,715; Que. 7,182; Ont. 3,104; Man. 3,547 (reserve for debt retirement); Sask. 395; Alta. nil; B.C. 2,562.

¹¹ Sask. — Profits — Saskatchewan Government Telephones 3,800; Government Finance Office 2,250; Saskatchewan Power Corporation 3,000.

¹² Consists of additional subsidy 8,000 and annual statutory subsidies 1,656. See also Table 5, items 1 and 2.

¹³ Includes payments under the Established Program (Interim Arrangements Act) 152,965. See also Table 5, item 17.

¹⁴ Represents subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

¹⁵ For breakdown of these transfers see Table 5, items 1 to 108.

¹⁶ Population at June 1, 1967, per 1967 Census.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968¹

No.	Function	Newfoundland		Prince Edward Island		Nova Scotia	
		Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²
		thousands of dollars					
	General government services:						
1	Executive and administrative	10,990	—	2,336	22	8,678	50
2	Legislative	724	—	244	—	1,075	—
3	Research, planning and statistics	—	—	—	—	242	—
4	Totals, general government services	11,714	—	2,580	22	9,995	50
	Protection of persons and property:						
5	Law enforcement	872	—	149	—	1,139	—
	Corrections:						
6	Juvenile delinquents	369	—	19	—	987	—
7	Other	845	—	119	—	23	—
8	Police	3,376	—	299	—	1,740	—
9	Fire	1,011	—	31	31	95	—
10	Other	152	—	239	—	2,998	—
11	Totals, protection of persons and property	6,625	—	856	31	6,982	—
	Transportation and communications:						
12	Air	—	—	—	—	—	—
13	Road	53,220	1,695	12,212	45	63,719	1,057
14	Rail	—	—	—	—	—	—
15	Water	150	—	74	—	507	—
16	Telecommunications	—	—	—	—	33	—
17	Other	11	—	—	—	21	—
18	Totals, transportation and communications	53,381	1,695	12,286	45	64,280	1,057
	Health:						
19	Hospital care	41,967	—	7,406	—	59,074	2,718
20	General health	754	—	191	—	4,578	—
21	Public health	2,476	436	1,003	6	3,811	184
22	Medical, dental and allied services	4,406	—	380	—	1,388	—
23	Totals, health	49,603	436	8,980	6	68,851	2,902
	Social welfare:						
24	Old age assistance — Pensions	1,974	—	1,020	—	2,191	—
25	Other aid to the aged	839	—	2,164	—	445	—
26	Aid to the blind — Pensions	382	—	261	—	591	—
27	Aid to the disabled — Pensions	946	—	591	—	3,138	—
28	Aid to the unemployed and unemployables	30,678	—	2,498	—	12,243	4,267
29	Mothers' allowances	—	—	—	—	—	—
30	Child welfare	3,901	—	337	—	2,211	—
31	Labour	152	—	73	—	335	—
32	Winter work projects	213	213	1,043	1,043	60	60
33	Other	1,901	—	119	—	2,206	—
34	Totals, social welfare	40,986	213	8,106	1,043	23,420	4,327
	Recreational and cultural services:						
35	Archives, art galleries, museums and libraries	2,303	—	83	—	1,083	—
36	Parks, beaches and other recreational areas	1,352	—	394	4	310	13
37	Physical culture	233	—	70	—	126	4
38	Other	1,800	—	192	—	384	—
39	Totals, recreational and cultural services	5,688	—	739	4	1,903	17
	Education:						
40	Schools operated by local authorities	39,719 ⁴	36,808	7,628	6,670	46,436	43,056
41	Universities, colleges and other schools	41,179	—	2,453	—	34,432	—
42	Education of the handicapped	754	—	44	—	594	—
43	Contributions to teachers' superannuation and pensions	— 110 ⁵	—	1	—	3,152	—
44	Other	1,231	—	201	—	5,521	—
45	Totals, education	82,773	36,808	10,327	6,670	90,135	43,056

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968¹

New Brunswick		Quebec		Ontario		Manitoba		No.
Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	
thousands of dollars								
11,026	24	86,053	—	88,564	224	11,800	10	1
1,591	—	5,048	—	7,219	—	1,439	—	2
—	—	1,989	—	174	—	—	—	3
12,617	24	93,090	—	95,957	224	13,239	10	4
1,589	10	25,052	—	11,634	—	2,813	—	5
289	—	561	—	11,940	—	598	—	6
690	—	13,201	—	28,670	892	2,253	—	7
1,437	—	34,145	—	37,907	560	1,975	—	8
75	—	1,628	1,243	333	333	75	—	9
1,845	—	17,859	14	25,805	20	3,520	—	10
5,925	10	92,446	1,257	116,289	1,805	11,234	—	11
—	—	3,071	—	711	—	143	—	12
68,875	—	308,839	12,764	427,387	122,620	46,184	9,159	13
—	—	—	—	9,064	—	1,019	—	14
796	—	622	—	198	—	70	—	15
—	—	—	—	—	—	7	—	16
—	—	449	—	628	—	—	—	17
69,671	—	312,981	12,764	437,988	122,620	47,423	9,159	18
50,289	119	580,937	—	646,726	—	71,478	—	19
2,744	—	4,071	—	14,091	10	1,032	104	20
2,136	—	23,825	4,706	37,605	10,456	7,191	—	21
2,451	—	16,348	—	67,867	635	5,544	—	22
57,620	119	625,181	4,706	766,289	11,101	85,245	104	23
2,297	—	17,280	—	2,754	—	2,117	—	24
872	—	7,512	—	22,131	—	670	—	25
498	—	2,210	—	470	—	270	—	26
2,052	—	16,803	—	2,159	—	1,379	—	27
8,884	379	134,371	—	115,072	34,453	13,620	—	28
—	—	29,033	—	—	—	—	—	29
2,110	—	122,475	—	27,327	666	4,463	—	30
622	—	7,008	—	6,715	—	540	—	31
—	—	27,831	27,831	9,670	9,670	1,386	1,381	32
1,381	17	17,262	—	9,606	43 ²	3,814	—	33
18,716	396	381,785	27,831	195,904	44,832	28,259	1,381	34
1,321	—	3,878	—	7,402	61	511	—	35
530	—	13,725	—	12,898	1,084	2,859	—	36
127	—	1,812	1,580	374	—	301	—	37
155	—	7,634	—	5,500	1,597	11,564	53	38
2,133	—	27,049	1,580	26,174	2,742	15,235	53	39
64,890	51,375	417,330	408,040	627,742	592,292	62,701	57,288	40
23,552	—	281,635	5,621	288,994	25	38,205	186	41
780	141	490	—	13,597	—	952	—	42
460	—	— 2,742 ⁵	—	47,623	—	1,190	—	43
3,311	—	53,427	615	38,038	54	7,872	—	44
92,993	51,516	750,140	414,276	1,015,994	592,371	110,920	57,474	45

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968¹ - Continued

No.	Function	Saskatchewan		Alberta		British Columbia	
		Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²
		thousands of dollars					
	General government services:						
1	Executive and administrative	11,444	—	7,074	—	32,757	—
2	Legislative	1,974	—	2,248	—	882	—
3	Research, planning and statistics	166	—	4,611	—	362	—
4	Totals, general government services	13,584	—	13,933	—	34,001	—
	Protection of persons and property:						
5	Law enforcement	2,368	—	6,056	—	4,808	—
	Corrections:						
6	Juvenile delinquents	166	—	3,000	—	2,402	—
7	Other	2,072	3	5,501	—	10,347	—
8	Police	3,187	—	4,248	49	4,745	—
9	Fire	172	—	193	—	185	—
10	Other	3,724	—	11,394	—	6,308	—
11	Totals, protection of persons and property	11,689	3	30,392	49	28,795	—
	Transportation and communications:						
12	Air	71	49	189	—	—	—
13	Road	65,035	14,348	98,620	16,456	95,087	646
14	Rail	—	—	—	—	—	—
15	Water	228	—	283	—	37,280	—
16	Telecommunications	569	—	—	—	—	—
17	Other	—	—	—	—	—	—
18	Totals, transportation and communications	65,903	14,397	99,092	16,456	132,367	646
	Health:						
19	Hospital care	83,804	4	152,816	—	142,530	—
20	General health	1,518	—	1,525	—	2,870	—
21	Public health	6,905	204	10,810	2,076	9,541	511
22	Medical, dental and allied services	26,226	—	3,903	113	32,087	—
23	Totals, health	118,453	208	169,054	2,189	187,028	511
	Social welfare:						
24	Old age assistance — Pensions	797	—	2,594	—	3,068	—
25	Other aid to the aged	1,089	—	1,769	—	8,659	—
26	Aid to the blind — Pensions	157	—	352	—	424	—
27	Aid to the disabled — Pensions	310	—	2,089	—	2,190	—
28	Aid to the unemployed and unemployables	21,882	1,845	51,631	2,755	44,688	30,697
29	Mothers' allowances	3	—	219	—	3	—
30	Child welfare	2,860	—	6,604	—	11,925	—
31	Labour	384	—	674	—	1,157	—
32	Winter work projects	1,907	1,907	2,840	2,840	664	664
33	Other	4,014	2	6,039	575	3,899	—
34	Totals, social welfare	33,400	3,754	74,811	6,170	76,674	31,361
	Recreational and cultural services:						
35	Archives, art galleries, museums and libraries	1,039	—	3,112	647	3,473	—
36	Parks, beaches and other recreational areas	4,699	700	2,922	87	3,409	56
37	Physical culture	—	—	59	—	346	—
38	Other	3,286	886	2,128	—	329	—
39	Totals, recreational and cultural services	9,024	1,586	8,221	734	7,557	56
	Education:						
40	Schools operated by local authorities	70,790	68,051	141,147	135,067	110,793	105,374
41	Universities, colleges and other schools	26,558	—	126,393	—	73,753	4,666
42	Education of the handicapped	794	—	1,095	—	1,103	—
43	Contributions to teachers' superannuation and pensions	1,383	—	3,399	—	5,021	—
44	Other	2,943	—	1,850	—	2,693	—
45	Totals, education	102,468	68,051	273,884	135,067	193,363	110,040

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968¹ - Continued

Sub-total		Yukon		Northwest Territories		Total		No.
Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	
thousands of dollars								
270,722	330	1,262	—	1,149	70	273,133	400	1
22,444	—	55	—	127	—	22,626	—	2
7,544	—	35	—	—	—	7,579	—	3
300,710	330	1,352	—	1,276	70	303,338	400	
56,480	10	35	—	333	—	56,848	10	5
20,331	—	4	—	—	—	20,335	—	6
63,721	895	399	—	704	—	64,824	895	7
93,059	609	—	—	631	—	93,690	609	8
3,798	1,607	17	—	150	—	3,965	1,607	9
73,844	34	26	—	31	—	73,901	34	10
311,233	3,155	481	—	1,849	—	313,563	3,155	11
4,185	49	2	—	—	—	4,187	49	12
1,239,178	178,790	2,321	1	429	303	1,241,928	179,094	13
10,083	—	—	—	—	—	10,083	—	14
40,208	—	11	—	—	—	40,219	—	15
609	—	2	—	—	—	611	—	16
1,109	—	—	—	—	—	1,109	—	17
1,295,372	178,839	2,336	1	429	303	1,298,137	179,143	18
1,837,027	2,841	757	—	1,752	—	1,839,536	2,841	19
33,374	114	187	—	7	—	33,568	114	20
105,303	18,579	123	—	1,362	340	106,788	18,919	21
160,600	748	8	—	93	—	160,701	748	22
2,136,304	22,282	1,075	—	3,214	340	2,140,593	22,622	23
36,092	—	12	—	95	—	36,199	—	24
46,150	—	33	—	5	—	46,188	—	25
5,615	—	5	—	31	—	5,651	—	26
31,657	—	3	—	22	—	31,682	—	27
435,567	74,396	90	—	255	—	435,912	74,396	28
29,252	—	—	—	—	—	29,252	—	29
184,213	666	294	—	102	—	184,609	666	30
17,660	—	—	—	—	—	17,660	—	31
45,614	45,609	—	—	128	128	45,742	45,737	32
50,241	637	198	—	146	—	50,585	637	33
882,061	121,308	635	—	784	128	883,480	121,436	34
24,205	708	114	—	337	—	24,656	708	35
43,098	1,944	93	—	76	—	43,267	1,944	36
3,448	1,584	57	—	128	—	3,633	1,584	37
32,972	2,536	3	—	220	—	33,195	2,536	38
103,723	6,772	267	—	761	—	104,751	6,772	39
1,589,176	1,504,021	3,536	—	324 ⁴	324 ²	1,593,036	1,504,345	40
937,154	10,498	694	—	3,075	—	940,923	10,498	41
20,203	141	4	—	20	—	20,227	141	42
59,377	—	—	—	—	—	59,377	—	43
117,087	669	76	—	447	2	117,610	671	44
2,722,997	1,515,329	4,310	—	3,866	326	2,731,173	1,515,655	45

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968¹ - Continued

No.	Function	Newfoundland		Prince Edward Island		Nova Scotia	
		Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²
		thousands of dollars					
	Natural resources and primary industries:						
46	Fish and game	6,217	—	375	—	4,289	—
47	Forests	3,788	—	182	—	3,819	—
48	Lands: settlement and agriculture	2,210	492	2,016	—	4,805	—
49	Minerals and mines	995	—	—	—	1,203	—
50	Water resources	4	—	—	—	208	—
51	Other	267	—	—	—	70	—
52	Totals, natural resources and primary industries	13,481	492	2,573	—	14,394	—
53	Trade and industrial development	7,377	—	655	12	3,537	—
54	Local government planning and development	913	49	89	—	563	172
	Debt charges (excluding retirements):						
55	Commission on sale of securities and other management charges	680	—	7	—	22	—
56	Discount on securities sold (or amount amortized)	—	—	59	—	647	—
57	Premium on securities purchased (or amount amortized)	—	—	6	—	—	—
58	Interest	18,095	—	5,698	2	28,540	—
59	Loss on foreign exchange	—	—	—	—	576	—
60	Totals, debt charges (excluding retirements)	18,775	—	5,770	2	29,785	—
61	Own enterprises³	5,693	—	35	—	3,470	—
	Other expenditures:						
62	Housing	2,672	—	1	—	162	—
63	Emergency measures	119	—	25	—	174	19
64	Home owners' subsidies	—	—	—	—	—	—
65	Other ⁹	633	468	— 28	—	228	17
66	Totals, other expenditures	3,424	468	— 2	—	564	36
67	Totals, items 1-66	300,433	—	52,994	—	317,879	—
68	Totals, conditional transfers	—	40,161	—	7,835	—	51,617
	Unconditional transfers:						
69	Shared-revenue contributions ¹⁰	—	—	—	—	11	11
70	Subsidies	3,629	3,629	499	499	4,759	4,759
71	Grants-in-lieu of taxes on provincial government property	—	—	20	20	327	327
72	Totals, unconditional transfers	3,629	3,629	519	519	5,097	5,097
73	Totals, transfers (item 68 and 72)	3,629	43,790	519	8,354	5,097	56,714
74	Gross general expenditure	304,062		53,513		322,976	
	Less:						
	Revenue derived from expenditure functions and applied thereto:						
75	Own-source revenue deduction	3,023		2,756		14,890	
76	Cost of services provided	301,039		50,757		308,086	
77	Population (000's) ¹²	500		109		757	
78	Gross general expenditure per capita	608		491		427	
79	Cost of services provided per capita	602		466		407	

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968¹ - Continued

New Brunswick		Quebec		Ontario		Manitoba		No.
Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	
thousands of dollars								
1,005	—	12,344	—	1,403	24	985	—	46
4,239	—	24,836	39	43,627	117	2,184	—	47
6,817	—	66,152	20,394	31,232	1,473	9,397	—	48
438	—	4,438	—	3,804	—	575	—	49
240	47	4,550	107	12,269	9,597 ⁶	12,412	77 ²	50
761	—	4,219	—	1,108	—	1,852	—	51
13,500	47	116,539	20,540	93,443	11,211	27,405	77	52
1,650	—	13,283	—	14,540	—	5,095	56	53
1,521	198	3,743	250	9,571	6,061	2,454	315	54
340	—	165	—	100	—	104	—	55
459	—	2,723	—	1,640	—	1,745	—	56
—	—	—	—	—	—	127	—	57
22,026	—	92,415	3,027 ⁷	151,792	—	18,911	—	58
22	—	806	—	532	—	87	—	59
22,847	—	96,109	3,027	154,064	—	20,974	—	60
6,367	—	—	—	1,031	—	—	—	61
206	—	9,219	1,813	4,266	—	111	—	62
159	—	2,060	1,029	2,174	1,388	313	—	63
—	—	—	—	—	—	—	—	64
1,121	533	7,908	2,832	5,414	5,200	1,815	—	65
1,486	533	19,187	5,674	11,854	6,588	2,239	—	66
307,046	—	2,531,533	—	2,939,098	—	369,722	—	67
—	52,843	—	491,905	—	799,555	—	68,629	68
—	—	—	—	1,490	1,490	—	—	69
11,807	11,807	118,974 ¹¹	118,974	48,499	48,499	3,307	3,307	70
—	—	1,453	1,453	2,453	2,453	5,604	5,604	71
11,807	11,807	120,427	120,427	52,442	52,442	8,911	8,911	72
11,807	64,650	120,427	612,332	52,442	851,997	8,911	77,540	73
318,853	—	2,651,960	—	2,991,540	—	378,633	—	74
3,772	—	11,522	—	100,079	—	13,728	—	75
315,081	—	2,640,438	—	2,891,461	—	364,905	—	76
620	—	5,868	—	7,149	—	963	—	77
514	—	452	—	418	—	393	—	78
508	—	450	—	404	—	379	—	79

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968¹ - Concluded

No.	Function	Saskatchewan		Alberta		British Columbia	
		Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²
		thousands of dollars					
	Natural resources and primary industries:						
46	Fish and game	670	—	1,566	—	3,230	—
47	Forests	2,236	—	11,884	—	30,425	—
48	Land: settlement and agriculture	10,287	113 ²	14,789	397	10,780	8
49	Minerals and mines	3,045	—	5,177	—	2,803	—
50	Water resources	4,719	575	5,176	—	4,761	—
51	Other	3,635	—	1,104	—	339	—
52	Totals, natural resources and primary industries	24,592	688	39,696	397	52,338	8
53	Trade and industrial development	2,217	85 ²	4,419	—	4,396	—
54	Local government planning and development	1,968	510	2,879	355	2,460	40
55	Debt charges (excluding retirements):						
	Commission on sale of securities and other management charges	200	—	140	—	—	—
56	Discount on securities sold (or amount amortized)	783	—	11	—	—	—
57	Premium on securities purchased (or amount amortized)	—	—	—	—	—	—
58	Interest	34,106	—	2,450	—	35	—
59	Loss on foreign exchange	274	—	—	—	—	—
60	Totals, debt charges (excluding retirements)	35,363	—	2,601	—	35	—
61	Own enterprises ⁸	—	—	—	—	1,000	—
	Other expenditures:						
62	Housing	74	—	1,106	1,016	10,000	—
63	Emergency measures	104	18	803	284	740	473
64	Home owners' subsidies	8,577	—	11,846	—	41,491	—
65	Other ⁹	—	—	2	—	366	—
66	Totals, other expenditures	8,755	18	13,757	1,300	52,597	473
67	Totals, items 1-66	427,416	—	732,739	—	772,611	—
68	Totals, conditional transfers	—	89,300	—	162,717	—	143,135
	Unconditional transfers:						
69	Shared-revenue contributions ¹⁰	—	—	154	154	—	—
70	Subsidies	—	—	25,085	25,085	27,844	27,844
71	Grants-in-lieu of taxes on provincial government property	—	—	2,123	2,123	—	—
72	Totals, unconditional transfers	—	—	27,362	27,362	27,844	27,844
73	Totals, transfers (items 68 and 72)	—	89,300	27,362	190,079	27,844	170,979
74	Gross general expenditure	427,416		760,101		800,455	
	Less:						
	Revenue derived from expenditure functions and applied thereto:						
75	Own-source revenue deduction	41,144		31,821		12,189	
76	Cost of services provided	386,272		728,280		788,266	
77	Population (000's) ¹²	958		1,490		1,947	
78	Gross general expenditure per capita	\$ 446		510		411	
79	Cost of services provided per capita	\$ 403		489		405	

¹ Not comparable with budgetary expenditure totals appearing in provincial Public Accounts. See further explanation in Introduction to this report.

² Transfers made to local governments in all cases except the following which were made to the Federal Government: Ont. 38 annuities and bonuses to Indians, 65 grants-in-aid, remedial works; Man. 77 water storage charges; Sask. 9 South Sask. River Project, 85 transportation costs of persons who have emigrated from the U.K. to Saskatchewan.

³ Replaced by "Social Assistance" which is included in item 28.

⁴ Includes expenditures for primary and secondary schools which are operated on a denominational basis in Newfoundland and by the Territorial government, Federal government and religious denominations in the Northwest Territories.

⁵ Excess of teachers' contributions over payments of pensions, etc.

⁶ Includes 9,593 transfers to conservation authorities.

⁷ Represents interest on debt assumed from the City of Montreal, the Montreal Metropolitan Corporation and the village of Parent.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1968¹ - Concluded

Sub-total		Yukon		Northwest Territories		Total		No.
Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	Gross expenditure including transfers	Transfers to other governments ²	
thousands of dollars								
32,084	24	38	—	124	—	32,246	24	46
127,220	156	28	—	—	—	127,248	156	47
158,485	22,877	30	—	—	—	158,515	22,877	48
22,478	—	17	—	—	—	22,495	—	49
44,339	10,403	—	—	—	—	44,339	10,403	50
13,355	—	—	—	—	—	13,355	—	51
397,961	33,460	113	—	124	—	398,198	33,460	52
57,169	153	117	—	154	—	57,440	153	53
26,161	7,950	172	76	41	—	26,374	8,026	54
1,758	—	—	—	—	—	1,758	—	55
8,067	—	—	—	—	—	8,067	—	56
133	—	—	—	—	—	133	—	57
374,068	3,029	456	—	480	—	375,004	3,029	58
2,297	—	—	—	—	—	2,297	—	59
386,323	3,029	456	—	480	—	387,259	3,029	60
17,596	—	—	—	—	—	17,596	—	61
27,817	2,829	466	—	712	—	28,995	2,829	62
6,671	3,211	2	—	13	—	6,686	3,211	63
61,914	—	—	—	—	—	61,914	—	64
17,459	9,050	128	—	263	—	17,850	9,050	65
113,861	15,090	596	—	988	—	115,445	15,090	66
8,751,471	—	11,910	—	13,966	—	8,777,347	—	67
—	1,907,697	—	77	—	1,167	—	1,908,941	68
1,655	1,655	—	—	—	—	1,655	1,655	69
244,403	244,403	226	226	255	255	244,884	244,884	70
11,980	11,980	—	—	18	18	11,998	11,998	71
258,038	258,038	226	226	273	273	258,537	258,537	72
258,038	2,165,735	226	303	273	1,440	258,537	2,167,478	73
9,009,509	—	12,136	—	14,239	—	9,035,884	—	74
234,924	—	117	—	90	—	235,131	—	75
8,774,585	—	12,019	—	14,149	—	8,800,753	—	76
20,361	—	15	—	29	—	20,405	—	77
442	—	809	—	491	—	443	—	78
431	—	801	—	488	—	431	—	79

⁸ Consists of: Nfld. Harmon Corp. 1,100, St. John's Housing 13, Northern Labrador Services 379 (net), Nfld. and Labrador Rural Electricity Authority 4,201; P.E.I. Industrial Corp. 35; N.S. Industrial Estates Ltd. 3,470; N.B. Industrial Development Corp. 6,367; Ont. Hydro Electric Power Comm. 1,031; B.C. Hydro and Power Authority 1,000.

⁹ Includes: Nfld. municipal centennial projects 609; P.E.I. centennial projects 173, refund-rural electrification 201, N.S. centennial projects 177; N.B. centennial grants 1,037; Que. Quebec pavilion Expo 67 1,932, visit of chiefs of state 1,483, centennial projects 4,273; Ont. centennial grants 5,167; Man. flood control expenditure 1,810; B.C. centennial celebrations 250, University Endowment Lands Administration 411, contributions from other provinces (not specified) 478; N.W.T. centennial observances 227, flood assistance 36.

¹⁰ Shared-revenue contributions: N.S. share of crown land leases: Ont. share of liquor licenses; Alta. share of liquor fines.

¹¹ Subsidies: Que. represents compensation payable to municipalities in lieu of the right to impose a retail sales tax 113,621, special grant to the City of Montreal 3,850, City of Quebec 503 and City of Laval 1,000.

¹² Population at June 1, 1967, per 1967 Census.

TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	221, 339	43, 527	221, 642	258, 849
	To arrive at "gross general revenue":				
	Add:				
2	Revenue of administrative or special funds ¹	7, 135	6, 043	4, 200	5, 438
3	Capital account revenue	19, 668	—	—	—
4	Revenue deducted from ordinary expenditure in public accounts	213	—	64, 409	2, 526
5	Revenue deducted from capital expenditure in public accounts	—	3, 376	29, 172	28, 046
6	Expenditure deducted from revenue in public accounts	402	175	915	1, 208
7	Unremitted revenue from liquor operations	—	—	1, 653	—
8	Adjustment under Federal-Provincial Fiscal Arrangements Act	—	608	1, 122	4, 738
9	Liquor board revenue other than from liquor sales	—	—	205	—
10	Other	—	—	—	27
11	Totals, additions.....	27, 418	10, 202	101, 676	41, 983
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	—	3, 191	13, 294	3, 339
13	Refunds of current year's revenue included in expenditure in public accounts	4, 435	65	—	—
14	Sinking fund earnings included in revenue in public accounts	—	4	—	—
15	Revenue of working capital funds to be offset against expenditure	—	—	266	205
16	Profits of working capital funds taken into revenue in public accounts	381	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	600	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts	2, 062	—	—	1, 619
19	To deduct amount turned over by liquor board in excess of profits on sales	856	—	—	—
20	Adjustment under Federal-Provincial Fiscal Arrangements Act	25	—	—	—
21	Non-revenue and surplus receipts	1, 540	31	31	12, 576 ³
22	Non-revenue items — Repayments of loans and advances	246	—	—	—
23	Non-revenue items included in capital account	—	—	—	—
	Interfund eliminations:				
24	Special fund expenditure included in provincial ordinary revenue	6, 933	177	—	—
25	Provincial ordinary expenditure included in special fund revenue	—	1, 762	339	2, 745
26	Provincial ordinary expenditure included in capital revenue	—	—	—	—
27	Intervote transfer	—	—	—	—
28	Totals, deductions	17, 078	5, 230	13, 930	20, 484
29	Gross general revenue (Table 1, item 45)	231, 679	48, 499	309, 388	280, 348
	To arrive at "net general revenue":				
	Deduct:				
30	Total deductions (Table 1, item 52)	67, 009	15, 433	99, 434	68, 690
31	Net general revenue (Table 1, item 53)	164, 670	33, 066	209, 954	211, 658

¹ See Appendix B, page 77 for a complete listing of the administrative or special funds included in these statistics.

² Amortization account, grant from federal government.

³ Includes municipal real property and business assessment tax 10,359 collected on behalf of municipalities. See also Table 4, item 20.

TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1968

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
2, 314, 670	2, 144, 607	346, 526	311, 596	684, 514	810, 165	11, 133	5, 777	1
3, 725	551, 284	75, 561	98, 135	9, 043	29, 052	—	—	2
109	2, 265	84, 386	—	115, 221	—	—	6, 937	3
134, 372	323, 144	12, 732	64, 320	—	12, 010	—	—	4
44, 648	20, 981	4, 520	4, 905	—	—	—	—	5
14, 773	15, 355	2, 071	1, 945	1, 272	3, 994	—	—	6
—	—	—	—	—	152	—	—	7
6, 285	128	—	2, 434	—	—	—	—	8
—	1, 490	7	194	59	—	—	—	9
—	—	2, 287	11	—	—	—	679 ²	10
203, 912	914, 647	181, 564	171, 944	125, 595	45, 208	—	7, 616	11
8, 289	4, 450	1, 028	3, 343	7, 984	9, 084	847	329	12
59	6, 203	—	—	—	—	—	—	13
7, 182	3, 135	—	—	—	—	—	—	14
—	—	7	—	—	—	—	—	15
—	—	—	170	267	—	—	—	16
—	—	—	—	9, 188	—	—	—	17
2, 789	—	—	502	20, 990	—	—	—	18
—	—	—	—	—	—	—	—	19
—	—	—	10	—	—	—	563	20
8, 808 ⁴	1, 271	377	1, 004	385	2, 585	16	73	21
—	—	—	—	74, 759	—	—	98	22
—	—	70, 000 ⁵	—	30, 939 ⁶	—	—	—	23
—	30, 124	74	2, 801	911	—	—	—	24
—	117, 587	55, 788	42, 824	—	14, 640	—	—	25
—	—	9, 884	—	—	—	—	—	26
—	—	—	—	4, 486	—	—	—	27
27, 127	162, 770	137, 158	50, 654	149, 909	26, 309	863	1, 063	28
2, 491, 455	2, 896, 484	390, 932	432, 886	660, 200	829, 064	10, 270	12, 330	29
203, 457	600, 802	99, 262	121, 506	162, 817	138, 169	2, 547	3, 562	30
2, 287, 998	2, 295, 682	291, 670	311, 380	497, 383	690, 895	7, 723	8, 768	31

⁴ Includes refunds of previous years' expenditure 8,087 and repayment of loans 721.

⁵ Includes revenue from: investments and secured accounts 19,613, sale of provincial debentures 40,905, public works and undertakings 5,517, capital surplus 2,687.

⁶ Represents sale of investments.

**TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1968**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	216,099	44,084	203,112	263,860
	To arrive at "gross general expenditure":				
	Add:				
2	Expenditure of administrative or special funds ¹	23,342	6,422	5,053	6,951
3	Capital account expenditure	122,400	6,357	31,515	48,542
4	Revenue deducted from ordinary expenditure in public accounts	213	—	64,409	2,526
5	Revenue deducted from capital expenditure in public accounts	—	3,376	29,172	28,046
6	Expenditure deducted from revenue in public accounts ...	402	175	915	1,208
7	Items charged to surplus account by province	—	—	—	—
8	Deficits of working capital funds not taken into expend- iture	—	—	841	240
9	Liquor board expenditure other than liquor selling costs	—	—	1,858	—
10	Other	—	—	—	—
11	Totals, additions	146,357	16,330	133,763	87,513
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	—	3,191	13,294	3,339
13	Refunds of current year's revenue included in expenditure in public accounts	4,435	65	—	—
14	Debt retirement included in ordinary expenditure	11,406	1,653	—	10,572
15	Revenue of working capital funds to be offset against expenditure	—	—	266	205
16	Operating surplus of working capital funds to be offset against expenditure	381	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	600	—	—	—
18	Employees' contributions to superannuation plan to be offset against expenditure	2,062	—	—	1,619
19	Contributions to liquor boards offset against liquor profits	—	—	—	—
20	Non-expense and surplus payments	32,577 ⁵	53	—	14,040 ⁶
21	Non-expenditure items included in capital account	—	—	—	—
	Interfund eliminations:				
22	Special fund expenditure included in provincial ordinary revenue	6,933	177	—	—
23	Provincial ordinary expenditure included in special fund revenue	—	1,762	339	2,745
24	Provincial ordinary expenditure included in capital revenue	—	—	—	—
25	Intervote transfer	—	—	—	—
26	Totals, deductions	58,394	6,901	13,899	32,520
27	Gross general expenditure (Table 2, item 74)	304,062	53,513	322,976	318,853
	To arrive at "cost of services provided":				
	Deduct:				
28	Total deductions (Table 1, item 48)	3,023	2,756	14,890	3,772
29	Cost of services provided (Table 2, item 76)	301,039	50,757	308,086	315,081

¹ See Appendix B, page 77 for a complete listing of the administrative or special funds included in these statistics.

² Represents extraordinary expenditure on education under the University Investments Financing Act.

³ Special expenditure re housing account.

⁴ Debt retirement 13,000 was charged to surplus.

⁵ Includes loans to Newfoundland Industrial Development Corporation 17,950, Newfoundland Municipal Financing Corporation 5,000, Newfoundland and Labrador Housing Corporation 2,174 and investments in Churchill Falls 6,440.

**TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1968**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
2, 217, 661	1, 931, 620	345, 565	262, 005	635, 122	780, 806	9, 396	10, 174	1
3, 874	536, 262	75, 308	94, 464	9, 245	28, 662	—	—	2
247, 614	364, 582	79, 705	49, 335	236, 765	—	3, 131	3, 892	3
134, 372	323, 144	12, 732	64, 320	—	12, 010	—	—	4
44, 648	20, 981	4, 520	4, 905	—	—	—	—	5
14, 773	15, 355	2, 071	1, 945	1, 272	3, 994	—	—	6
—	—	2, 000	—	—	—	—	—	7
—	—	—	—	—	—	—	—	8
—	1, 490	—	311	—	117	—	—	9
34, 332 ²	—	—	—	—	—	456	518 ³	10
479, 613	1, 261, 814	176, 336	215, 280	247, 282	44, 783	3, 587	4, 410	11
8, 289	4, 450	1, 028	3, 343	7, 984	9, 084	847	329	12
59	6, 203	—	—	—	—	—	—	13
24, 319	43, 000	6, 463	—	1, 616	—	—	—	14
—	—	7	—	—	—	—	—	15
—	—	—	170	267	—	—	—	16
—	—	—	—	8, 622	—	—	—	17
2, 789	—	—	502	20, 990	—	—	—	18
—	—	—	—	—	—	—	—	19
9, 858 ⁷	530	271	229	1, 148	1, 410	—	16	20
—	—	69, 753 ⁸	—	76, 279 ⁹	—	—	—	21
—	30, 124	74	2, 801	911	—	—	—	22
—	117, 587	55, 788	42, 824	—	14, 640	—	—	23
—	—	9, 884	—	—	—	—	—	24
—	—	—	—	4, 486	—	—	—	25
45, 314	201, 894	143, 268	49, 869	122, 303	25, 134	847	345	26
2, 651, 960	2, 991, 540	378, 633	427, 416	760, 101	800, 455	12, 136	14, 239	27
11, 522	100, 079	13, 728	41, 144	31, 821	12, 189	117	90	28
2, 640, 438	2, 891, 461	364, 905	386, 272	728, 280	788, 266	12, 019	14, 149	29

⁶ Includes municipal real property and business assessment tax 10,359, remitted to municipalities, after collecting same on their behalf. See also Table 3, item 21.

⁷ Includes allowance for doubtful accounts 8,896 and uncollected interest on advances 815.

⁸ Includes expenditures on investment and secured accounts 37,666, public debt and treasury bills 26,398, capitalization of school lands 172, and offsets relating to public works expenditures 5,517.

⁹ Includes recoverable advances and payments under guarantees 52,393, working advances 20,477, and purchase of investments 3,409.

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1968**

No.		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada:				
	Unconditional transfers:				
	Statutory subsidies:				
1	Under B.N.A. Act	1,656	657	2,132	1,745
2	Newfoundland additional grant	8,000	—	—	—
3	Sub-totals	9,656	657	2,132	1,745
	Federal-Provincial Fiscal Arrangements Act 1967:				
	For fiscal year 1967-68:				
4	Share of federal estate tax	1,010	231	5,069	1,928
5	Equalization	67,781	14,071	77,133	66,317
6	Sub-totals	68,791	14,302	82,202	68,245
	Federal-Provincial Fiscal Arrangements Act 1962:				
7	Equalization adjustments 1962-67	—	—	—	—
8	Estate tax	—	—	—	—
9	Sub-totals	—	—	—	—
10	Federal-Provincial Tax Sharing Adjustment Act 1956:				
	Equalization Adjustments 1957-61	85	12	217	151
	Established Programs (Interim Arrangements Act):				
11	For fiscal year 1967-68	—	—	—	—
12	For fiscal year 1966-67 (adjustments)	—	—	—	—
13	For fiscal year 1965-66 (adjustments)	—	—	—	—
14	Sub-totals	—	—	—	—
15	Share of income tax on power utilities	375	66	634	34
16	Grants-in-lieu of taxes on federal property	—	—	—	750
17	Totals, unconditional transfers	78,907	15,037	85,185	70,925
	Conditional transfers:				
	General government services:				
18	Executive and administrative	—	—	—	—
19	Research, planning and statistics	280	—	—	—
20	Totals, general government services	280	—	—	—
21	Protection of persons and property:				
	Other protection	—	—	—	—
	Transportation and communications:				
22	Air	—	—	—	—
	Road:				
23	Trans-Canada highway	9,431	943	12,899	11,171
24	Railway grade crossing fund	750	—	—	—
25	Roads to resources	260	—	—	682
26	Trunk highway program	2,917	2,205	5,318	8,825
27	Access roads to fishing ports	—	105	—	—
28	Totals, transportation and communications	13,358	3,253	18,217	20,678
	Health:				
	Hospital care:				
29	Hospital construction	2,165	14	647	355
30	Hospital insurance and diagnostic services	13,030	3,166	24,480	20,047
31	Contribution to health resources fund	—	—	3,243	—
	General health:				
32	Professional training	161	18	—	61
33	Public health research	68	24	529	31
34	Extension of training facilities and resources	—	19	—	—

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1968**

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,964	4,624	2,127	2,155	2,955	1,672	23,687	—	—	23,687	1
—	—	—	—	—	—	8,000	—	—	8,000	2
3,964	4,624	2,127	2,155	2,955	1,672	31,687	—	—	31,687	3
13,146	19,807	3,749	2,850	5,890	—	53,680	—	—	53,680	4
230,730	—	43,456	26,438	—	—	525,926	3,876	5,494	535,296	5
243,876	19,807	47,205	29,288	5,890	—	579,606	3,876	5,494	588,976	6
—	—	—	—	1,551	—	1,551	—	—	1,551	7
—	821	—	—	923	—	1,744	—	—	1,744	8
—	821	—	—	2,474	—	3,295	—	—	3,295	9
317	—	203	295	—	—	1,280	—	—	1,280	10
135,037	—	—	—	—	—	135,037	—	—	135,037	11
17,826	—	—	—	—	—	17,826	—	—	17,826	12
102	—	—	—	—	—	102	—	—	102	13
152,965	—	—	—	—	—	152,965	—	—	152,965	14
673	1,576	276	11	2,886	169	6,700	—	—	6,700	15
—	—	—	—	—	400	1,150	—	—	1,150	16
401,795	26,828	49,811	31,749	14,205	2,241	776,683	3,876	5,494	786,053	17
—	27	—	—	—	—	27	—	810	837	18
—	—	—	—	75	—	355	—	—	355	19
—	27	—	—	75	—	382	—	810	1,192	20
12	47	—	36	9	—	104	211	—	315	21
—	—	—	—	164	—	164	—	—	164	22
20,594	4,063	1,351	710	501	466	62,129	1	—	62,130	23
1,726	1,988	—	180	173	314	5,131	—	—	5,131	24
190	239	165	306	79	122	2,043	1,101	—	3,144	25
—	—	725	393	—	—	20,383	15	—	20,398	26
—	—	—	—	—	—	105	—	—	105	27
22,510	6,290	2,241	1,589	917	902	89,955	1,117	—	91,072	28
7,168	6,930	739	1,358	2,074	2,357	23,807	17	425	24,249	29
—	229,809	29,964	31,498	49,939	57,416	459,349	390	1,062	460,801	30
—	494	—	—	—	—	3,737	—	—	3,737	31
—	386	80	87	201	131	1,125	—	—	1,125	32
—	1,549	503	—	—	494	3,198	42	—	3,240	33
—	—	—	—	18	—	37	—	—	37	34

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1968 — Continued**

No.		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada — Continued:				
	Conditional transfers — Continued:				
	Health:				
	Public health:				
35	General public health	687	185	181	591
36	Tuberculosis control	135	20	77	68
37	Mental health	147	122	562	306
38	Cancer control	4	17	50	67
39	Child and maternal health	76	13	71	74
40	Public health research	96	—	—	—
	Medical, dental and allied services:				
41	Health resources fund	566	85	—	832
42	Medical rehabilitation and crippled children	808	12	93	98
43	Totals, health	17,943	3,695	29,933	22,530
	Social welfare:				
44	Old age assistance — Pensions	990	206	1,089	1,188
45	Other aid to aged	—	—	222	—
46	Aid to the blind — Pensions	285	46	440	372
47	Aid to the disabled — Pensions	465	177	1,564	1,016
48	Aid to unemployed and unemployables	—	34	—	—
49	Canada Assistance plan	15,670	1,700	6,788	5,573
50	Child welfare	721	—	1,393	988
51	Winter works projects in municipalities	213	644	—	—
52	Other social welfare	245	—	704	39
53	Totals, social welfare	18,589	2,807	12,200	9,176
	Recreational and cultural services:				
54	Archives, art galleries, museums and libraries	—	—	—	—
55	Parks, beaches and other recreational areas	—	94	—	99
56	Physical culture	51	25	34	61
	Other:				
57	Centennial commission approved projects	2	73	—	—
58	Other	—	—	—	—
59	Totals, recreational and cultural services	53	192	34	160
	Education:				
	Schools operated by local authorities:				
60	Capital assistance	256	—	1,786	2,255
61	Technical and vocational training	62	—	9	—
	Universities, colleges and other schools:				
62	Capital assistance to trade and vocational schools	999	—	7,710	546
63	Technical and vocational training	6,333	683	3,804	3,011
64	Post secondary education	1,920	1,635	5,227	2,369
	Education of the handicapped:				
65	Technical and vocational training	—	—	51	12
	Other:				
66	Technical and vocational training	—	6	2	80
67	Totals, education	9,570	2,324	18,589	8,273
	Natural resources and primary industries:				
	Fish and game:				
68	Assistance in construction of fishing vessels	454	57	3,239	158
69	Programs and projects shared by provinces	—	—	238	45
70	Agriculture and rural development	—	—	7	—
	Forests:				
71	Inventory of forest reserves	679	—	—	—
72	Agriculture and rural development	—	—	458	128
73	Budworm, sawfly and woolly aphid control	—	—	—	445

TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1968 - Continued

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,689	6,407	981	1,015	1,444	1,677	16,857	33	171	17,061	35
—	663	89	78	144	158	1,432	20	—	1,452	36
—	2,785	436	357	739	798	6,252	42	—	6,294	37
—	636	—	97	144	180	1,195	—	—	1,195	38
—	275	80	87	118	76	870	—	—	870	39
—	19	—	325	—	—	440	14	—	454	40
—	3	264	787	1,197	2,062	5,796	—	—	5,796	41
—	146	126	127	67	272	1,749	—	—	1,749	42
10,857	250,102	33,262	35,816	56,085	65,621	525,844	558	1,658	528,060	43
—	1,382	1,057	422	1,412	1,521	9,267	6	48	9,321	44
—	7,712	—	—	—	—	7,934	—	—	7,934	45
—	260	201	106	262	316	2,288	3	23	2,314	46
—	1,097	672	175	847	1,189	7,202	2	11	7,215	47
—	45,235	320	—	2,966	1,806	50,361	90	73	50,524	48
—	41,944	12,196	11,634	20,998	32,720	149,223	83	—	149,306	49
—	12,443	—	1,330	—	—	16,875	—	—	16,875	50
16,345	6,630	1,142	1,297	2,628	2,495	31,394	—	—	31,394	51
—	2,066	56	52	30	94	3,286	32	105	3,423	52
16,345	118,769	15,644	15,016	29,143	40,141	277,830	216	260	278,306	53
12	—	119	—	69	—	200	—	234	434	54
412	118	—	499	35	—	1,257	41	54	1,352	55
—	93	74	—	33	86	457	33	—	490	56
741	—	4,520	—	—	2,458	7,794	—	105	7,899	57
2	108	—	13	22	—	145	—	—	145	58
1,167	319	4,713	512	159	2,544	9,853	74	393	10,320	59
32,488	65,542	—	7,142	—	—	109,469	—	—	109,469	60
—	27	—	4	—	—	102	—	—	102	61
8,202	8,293	3,088	2,835	7,183	5,469	44,325	—	—	44,325	62
46,804	12,709	7,769	3,657	8,169	3,477	96,416	208	31	96,655	63
40,598	19,479	7,103	8,172	15,767	4,423	106,693	—	—	106,693	64
—	1,779	—	20	—	—	1,862	—	—	1,862	65
—	498	—	42	—	20	648	—	—	648	66
128,092	108,327	17,960	21,872	31,119	13,389	359,515	208	31	359,754	67
409	—	—	—	—	—	4,317	—	—	4,317	68
126	—	30	3	—	—	442	—	—	442	69
635	1	60	—	—	—	703	—	—	703	70
—	—	57	—	—	—	736	—	—	736	71
—	306	—	28	16	—	936	—	—	936	72
—	—	—	—	—	34	479	—	—	479	73

**TABLE 5. Amounts transferred from Other Governments for Fiscal Year
Ended March 31, 1968 - Concluded**

No.		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada - Concluded:				
	Conditional transfers - Concluded:				
	National resources and primary industries - Concluded:				
	Lands: settlement and agriculture:				
74	Agriculture and rural development	836	255	571	2,859
75	Crop insurance payments	—	7	—	—
76	Barberry control	—	—	—	—
77	Other agricultural grants	12	3	17	17
78	Rabies control	—	—	—	—
79	Farm labor agreement	—	—	—	—
	Minerals and mines:				
80	Agriculture and rural development	—	—	49	—
81	Water resources - Conservation and control	—	—	—	—
82	Other natural resources	—	—	—	—
83	Totals, natural resources and primary industries	1,981	322	4,579	3,652
84	Trade and industrial development	—	20	20	—
85	Local government planning and development	—	43	—	—
	Other expenditure:				
86	Emergency measures	104	19	115	121
87	Housing	1,920	—	—	—
	Other:				
88	Centennial projects	178	—	75	328
89	Okanagan flood control	—	—	—	—
90	Totals, other expenditure	2,202	19	190	449
91	Adjustment	—	—	—	—
92	Totals, conditional transfers	63,976	12,675	83,762	64,918
93	Totals, transfers from Government of Canada	142,883	27,712	168,947	135,843
	From Municipal governments:				
	Protection of persons and property:				
94	Corrections	—	—	—	—
	Transportation and communications:				
95	Roads	—	—	667	—
	Health:				
96	Hospital care	—	—	—	—
97	Health units	—	2	—	—
	Social welfare:				
98	Other aid to the aged	—	—	—	—
99	Aid to the unemployed and unemployables	—	—	—	—
100	Child welfare	—	—	27	—
	Recreation and cultural services:				
101	Archives, art galleries, museums and libraries	10	—	—	—
102	Education - Vocational training	—	—	88	—
103	Natural resources and primary industries	—	—	—	—
104	Local government, planning and development	—	—	—	—
	Other:				
105	Emergency measures	—	—	—	—
106	Centennial projects	—	—	—	—
107	Totals, transfers from municipal governments	10	2	782	—
108	Totals, transfers from other governments	142,893	27,714	169,729	135,843

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1968 - Concluded**

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,006	4,904	1,263	2,109	729	1,319	17,851	—	—	17,851	74
—	131	914	427	424	113	2,016	—	—	2,016	75
—	102	—	—	—	—	102	—	—	102	76
—	30	35	16	35	33	198	—	—	198	77
—	28	—	—	—	—	28	—	—	28	78
—	58	—	—	—	—	58	—	—	58	79
162	—	—	55	—	—	266	16	—	282	80
596	3,303	6,007	1,427	—	68	11,401	—	—	11,401	81
588	—	—	—	—	—	588	—	—	588	82
5,522	8,863	8,366	4,065	1,204	1,567	40,121	16	—	40,137	83
163	88	96	298	30	—	715	—	—	715	84
74	—	—	56	81	—	254	—	—	254	85
1,237	1,728	229	102	764	469	4,888	—	12	4,900	86
22	—	—	—	—	—	1,942	2	270	2,214	87
1,926	2,039	540	—	547	—	5,633	28	38	5,699	88
—	—	—	—	—	68	68	—	—	68	89
3,185	3,767	769	102	1,311	537	12,531	30	320	12,881	90
—	—	—	—	—	1,279	1,279	—	—	1,279	91
187,927	496,599	83,051	79,362	120,133	125,980	1,318,383	2,430	3,472	1,324,285	92
589,722	523,427	132,862	111,111	134,338	128,221	2,095,066	6,306	8,966	2,110,338	93
—	—	—	—	42	—	42	—	—	42	94
2,339	4,124	—	66	—	—	7,196	—	—	7,196	95
—	—	—	—	10,821	—	10,821	—	—	10,821	96
1,555	—	503	—	—	—	2,060	—	—	2,060	97
—	—	121	—	—	—	121	—	—	121	98
—	—	—	934	—	—	934	—	—	934	99
—	—	—	—	—	—	27	—	—	27	100
—	—	—	—	—	—	10	—	—	10	101
—	—	—	—	—	—	88	—	—	88	102
—	—	15	—	—	—	15	—	—	15	103
—	—	1,053	—	—	—	1,053	—	—	1,053	104
114	—	15	—	—	—	129	—	—	129	105
—	—	776	—	—	—	776	—	—	776	106
4,008	4,124	2,483	1,000	10,863	—	23,272	—	—	23,272	107
593,730	527,551	135,345	112,111	145,201	128,221	2,118,338	6,306	8,966	2,133,610	108

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1968

No.	Function	New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Revenue derived from expenditure functions and applied thereto:				
	Protection of persons and property:				
	Corrections:				
1	Juvenile delinquents	42	—	85	14
2	Other	5	—	—	12
3	Totals, protection of persons and property	47	—	85	26
	Health:				
4	Hospital care	2,096	976	534	836
5	General health	—	—	—	—
6	Public health	—	—	—	—
7	Medical, dental and allied services	—	—	—	—
8	Totals, health	2,096	976	534	836
	Social welfare:				
	Old age assistance:				
9	Other aid to aged	236	335	—	—
10	Aid to unemployed and unemployables	—	—	—	—
11	Child welfare	33	—	—	—
12	Other social welfare	—	—	—	—
13	Totals, social welfare	269	335	—	—
	Recreational and cultural services:				
14	Parks, beaches and other recreational areas	—	—	—	—
15	Totals, recreational and cultural services	—	—	—	—
	Education:				
16	Schools operated by local authorities	—	18	—	—
17	Universities, colleges and other schools	53	76	552	178
18	Education of the handicapped	3	—	—	—
19	Other	—	—	1,423	—
20	Totals, education	56	94	1,975	178
	Natural resources and primary industries:				
21	Lands: settlement and agriculture	—	27	—	—
22	Totals, natural resources and primary industries ...	—	27	—	—
23	Totals (Table 1, item 46)	2,468	1,432	2,594	1,040
	Interest revenue applied against debt charges:				
24	Amortization of discount on securities sold	—	—	41	29
25	Interest	555	1,324	12,255	2,703
26	Loss on foreign exchange	—	—	—	—
27	Totals, interest revenue	555	1,324	12,296	2,732
28	Totals, own source revenue deductions (Table 1, item 48)	3,023	2,756	14,890	3,772

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub- total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
—	—	—	—	13	27	181	—	—	181	1
—	3,552	36	50	609	81	4,345	—	—	4,345	2
—	3,552	36	50	622	108	4,526	—	—	4,526	3
2,573	2,468	595	1,223	3,018	3,252	17,571	—	—	17,571	4
—	—	—	—	—	—	—	—	—	—	5
—	—	—	—	—	27	27	—	—	27	6
—	—	—	—	60	—	60	—	—	60	7
2,573	2,468	595	1,223	3,078	3,279	17,658	—	—	17,658	8
—	—	—	225	—	1,433	2,229	—	—	2,229	9
—	—	—	—	32	—	32	—	—	32	10
—	—	—	—	—	—	33	—	—	33	11
—	—	—	—	1	—	1	—	—	1	12
—	—	—	225	33	1,433	2,295	—	—	2,295	13
—	2	—	—	—	—	2	—	—	2	14
—	2	—	—	—	—	2	—	—	2	15
—	—	—	—	—	—	18	—	—	18	16
—	1,822	356	150	1,755	—	4,942	—	—	4,942	17
—	260	—	15	45	40	363	—	—	363	18
—	—	—	—	—	—	1,423	—	—	1,423	19
—	2,082	356	165	1,800	40	6,746	—	—	6,746	20
—	251	—	—	26	71	375	—	—	375	21
—	251	—	—	26	71	375	—	—	375	22
2,573	8,355	987	1,663	5,559	4,931	31,602	—	—	31,602	23
62	—	—	255	—	—	387	—	—	387	24
8,887	91,724	12,741	39,043	26,262	7,258	202,752	117	90	202,959	25
—	—	—	183	—	—	183	—	—	183	26
8,949	91,724	12,741	39,481	26,262	7,258	203,322	117	90	203,529	27
11,522	100,079	13,728	41,144	31,821	12,189	234,924	117	90	235,131	28

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968
NEWFOUNDLAND**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
				(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative	10,990	3,334	7,652	—	—	—	4
Legislative	724	433	287	4	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government services	11,714	3,767	7,939	4	—	—	4
Protection of persons and property:							
Law enforcement	872	280	592	—	—	—	—
Corrections:							
Juvenile delinquents	369	255	114	—	—	—	—
Other	845	461	384	—	—	—	—
Police	3,376	1,326	2,032	—	—	—	18
Fire	1,011	622	389	—	—	—	—
Other	152	122	22	8	—	—	—
Totals, protection of persons and pro- perty	6,625	3,066	3,533	8	—	—	18
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	53,220	7,601	43,924	—	—	1,695	—
Rail	—	—	—	—	—	—	—
Water	150	—	150	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	11	—	11	—	—	—	—
Totals, transportation and communi- cations	53,381	7,601	44,085	—	—	1,695	—
Health:							
Hospital care	41,967	11,851	10,544	17,153	—	—	2,419
General health	754	318	436	—	—	—	—
Public health	2,476	922	1,115	3	—	436	—
Medical, dental and allied services	4,406	1,975	1,596	835	—	—	—
Totals, health	49,603	15,066	13,691	17,991	—	436	2,419
Social welfare:							
Old age assistance—Pensions	1,974	—	—	1,974	—	—	—
Other aid to the aged	839	568	271	—	—	—	—
Aid to the blind—Pensions	382	—	—	382	—	—	—
Aid to the disabled—Pensions	946	—	—	946	—	—	—
Aid to the unemployed and unemploy- ables	30,678	—	—	30,678	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	3,901	242	126	3,533	—	—	—
Labour	152	98	54	—	—	—	—
Winter work projects	213	—	—	—	—	213	—
Other	1,901	1,278	498	125	—	—	—
Totals, social welfare	40,986	2,186	949	37,638	—	213	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	2,303	248	1,930	121	—	—	4
Parks, beaches and other recreational areas	1,352	269	1,083	—	—	—	—
Physical culture	233	49	132	52	—	—	—
Other	1,800	3	1,726	29	—	—	42
Totals, recreational and cultural serv- ices	5,688	569	4,871	202	—	—	46

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 - Continued
NEWFOUNDLAND - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities....	39,719	410	1,642	1,046	—	36,621 ¹	—
Universities, colleges and other schools	41,179	2,774	33,065	5,340	—	—	—
Education of the handicapped	754	342	162	63	—	187 ¹	—
Contributions to teachers' superannua- tion and pensions	- 110	—	—	—	—	—	- 110
Other	1,231	311	248	672	—	—	—
Totals, education	82,773	3,837	35,117	7,121	—	36,808	- 110
Natural resources and primary industries:							
Fish and game	6,217	508	3,557	20	565	—	1,567
Forests	3,788	764	3,005	19	—	—	—
Lands: settlement and agriculture	2,210	532	1,024	36	126	492	—
Minerals and mines	995	550	445	—	—	—	—
Water resources	4	—	4	—	—	—	—
Other	267	161	106	—	—	—	—
Totals, natural resources and primary industries	13,481	2,515	8,141	75	691	492	1,567
Trade and industrial development	7,377	241	6,565	71	383	—	117
Local government planning and develop- ment	913	518	235	2	—	49	109
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	680	—	680	—	—	—	—
Discount on securities sold (or amount amortized)	—	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	18,095	—	—	17,938	—	—	157
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding reti- rements)	18,775	—	680	17,938	—	—	157
Own enterprises	5,693	—	1,347	—	—	—	4,346
Other expenditures:							
Housing	2,672	68	—	2,046	—	—	558
Emergency measures	119	102	15	2	—	—	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	633	—	145	20	—	468	—
Totals, other expenditures	3,424	170	160	2,068	—	468	558
Totals	300,433	39,536	127,313	83,118	1,074	40,161	9,231
Unconditional transfers	3,629	—	—	—	—	3,629	—
Totals, gross general expenditure	304,062	39,536	127,313	83,118	1,074	43,790	9,231

¹ Represents grants to denominational schools.

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year Ended March 31, 1968 - Continued
PRINCE EDWARD ISLAND

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative	2,336	737	1,406	—	—	22	171
Legislative	244	101	143	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government services	2,580	838	1,549	—	—	22	171
Protection of persons and property:							
Law enforcement	149	115	34	—	—	—	—
Corrections:							
Juvenile delinquents	19	—	—	19	—	—	—
Other	119	47	72	—	—	—	—
Police	299	—	299	—	—	—	—
Fire	31	—	—	—	—	31	—
Other	239	128	106	—	—	—	5
Totals, protection of persons and pro- perty	856	290	511	19	—	31	5
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	12,212	2,018	10,149	—	—	45	—
Rail	—	—	—	—	—	—	—
Water	74	—	74	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communica- tions	12,286	2,018	10,223	—	—	45	—
Health:							
Hospital care	7,406	1,272	737	5,397	—	—	—
General health	191	92	90	9	—	—	—
Public health	1,003	566	422	9	—	6	—
Medical, dental and allied services	380	65	71	244	—	—	—
Totals, health	8,980	1,995	1,320	5,659	—	6	—
Social welfare:							
Old age assistance—Pensions	1,020	—	—	1,020	—	—	—
Other aid to the aged	2,164	678	1,486	—	—	—	—
Aid to the blind—Pensions	261	—	—	261	—	—	—
Aid to the disabled—Pensions	591	—	—	591	—	—	—
Aid to the unemployed and unemploy- ables	2,498	11	10	2,477	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	337	41	8	288	—	—	—
Labour	73	40	28	5	—	—	—
Winter work projects	1,043	—	—	—	—	1,043	—
Other	119	70	23	26	—	—	—
Totals, social welfare	8,106	840	1,555	4,668	—	1,043	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	83	55	28	—	—	—	—
Parks, beaches and other recreational areas	394	75	314	1	—	4	—
Physical culture	70	5	65	—	—	—	—
Other	192	60	124	8	—	—	—
Totals, recreational and cultural serv- ices	739	195	531	9	—	4	—

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 - Continued
PRINCE EDWARD ISLAND - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
				(c)	(d)	(e)	(f)
		thousands of dollars					
Education:							
Schools operated by local authorities ..	7,628	128	820	10	—	6,670	—
Universities, colleges and other schools	2,453	777	14	1,662	—	—	—
Education of the handicapped	44	10	14	20	—	—	—
Contributions to teachers' superannua- tion and pensions	1	—	1	—	—	—	—
Other	201	103	83	15	—	—	—
Totals, education	10,327	1,018	932	1,707	—	6,670	—
Natural resources and primary industries:							
Fish and game	375	92	229	4	50	—	—
Forests	182	107	75	—	—	—	—
Lands: settlement and agriculture	2,016	350	1,086	70	510	—	—
Minerals and mines	—	—	—	—	—	—	—
Water resources	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, natural resources and pri- mary industries	2,573	549	1,390	74	560	—	—
Trade and industrial development	655	75	401	—	72	12	95
Local government planning and develop- ment	89	27	59	—	—	—	3
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	7	—	7	—	—	—	—
Discount on securities sold (or amount amortized)	59	—	59	—	—	—	—
Premium on securities purchased (or amount amortized)	6	—	6	—	—	—	—
Interest	5,698	—	—	5,696	—	2	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	5,770	—	72	5,696	—	2	—
Own enterprises	35	—	—	—	—	—	35
Other expenditures:							
Housing	1	—	1	—	—	—	—
Emergency measures	25	18	7	—	—	—	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	- 28	—	- 28	—	—	—	—
Totals, other expenditures	- 2	18	- 20	—	—	—	—
Totals	52,994	7,863	18,523	17,832	632	7,835	309
Unconditional transfers	519	—	—	—	—	519	—
Totals, gross general expenditure	53,513	7,863	18,523	17,832	632	8,354	309

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Continued
NOVA SCOTIA**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative	8,678	1,328	5,116	1	—	50	2,183
Legislative	1,075	1,002	73	—	—	—	—
Research, planning and statistics	242	149	93	—	—	—	—
Totals, general government services	9,995	2,479	5,282	1	—	50	2,183
Protection of persons and property:							
Law enforcement	1,139	610	521	8	—	—	—
Corrections:							
Juvenile delinquents	987	368	542	77	—	—	—
Other	23	—	—	23	—	—	—
Police	1,740	—	1,740	—	—	—	—
Fire	95	71	24	—	—	—	—
Other	2,998	2,051	945	2	—	—	—
Totals, protection of persons and pro- perty	6,982	3,100	3,772	110	—	—	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	63,719	10,797	51,212	—	—	1,057	653
Rail	—	—	—	—	—	—	—
Water	507	189	201	5	112	—	—
Telecommunications	33	27	6	—	—	—	—
Other	21	—	—	21	—	—	—
Totals, transportation and communi- cations	64,280	11,013	51,419	26	112	1,057	653
Health:							
Hospital care	59,074	11,254	11,158	33,944	—	2,718	—
General health	4,578	1,101	3,185	292	—	—	—
Public health	3,811	1,881	1,060	686	—	184	—
Medical, dental and allied services	1,388	35	1,309	44	—	—	—
Totals, health	68,851	14,271	16,712	34,966	—	2,902	—
Social welfare:							
Old age assistance — Pensions	2,191	—	—	2,191	—	—	—
Other aid to the aged	445	—	—	445	—	—	—
Aid to the blind — Pensions	591	—	—	591	—	—	—
Aid to the disabled — Pensions	3,138	—	—	3,138	—	—	—
Aid to the unemployed and unemploy- ables	12,243	—	1	7,975	—	4,267	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	2,211	11	269	1,931	—	—	—
Labour	335	276	54	5	—	—	—
Winter work projects	60	—	—	—	—	60	—
Other	2,206	1,956	161	89	—	—	—
Totals, social welfare	23,420	2,243	485	16,365	—	4,327	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,083	208	400	475	—	—	—
Parks, beaches and other recreational areas	310	95	200	2	—	13	—
Physical culture	126	67	23	32	—	4	—
Other	384	—	242	142	—	—	—
Totals, recreational and cultural serv- ices	1,903	370	865	651	—	17	—

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 - Continued
NOVA SCOTIA - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
				(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities	46,436	1,089	854	1,437	—	43,056	—
Universities, colleges and other schools	34,432	3,626	15,524	15,137	—	—	145
Education of the handicapped	594	—	463	131	—	—	—
Contributions to teachers' superannua- tion and pensions	3,152	—	159	—	—	—	2,993
Other	5,521	430	1,730	3,361	—	—	—
Totals, education	90,135	5,145	18,730	20,066	—	43,056	3,138
Natural resources and primary industries:							
Fish and game	4,289	709	339	2	—	—	3,239
Forests	3,819	2,213	1,294	13	299	—	—
Lands: settlement and agriculture	4,805	1,362	1,548	249	300	—	1,346
Minerals and mines	1,203	486	714	3	—	—	—
Water resources	208	89	119	—	—	—	—
Other	70	70	—	—	—	—	—
Totals, natural resources and primary industries	14,394	4,929	4,014	267	599	—	4,585
Trade and industrial development	3,537	652	2,717	47	—	—	121
Local government planning and develop- ment	563	233	150	8	—	172	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	22	—	22	—	—	—	—
Discount on securities sold (or amount amortized)	647	—	647	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	28,540	—	7	28,533	—	—	—
Loss on foreign exchange	576	—	—	—	—	—	576
Totals, debt charges (excluding re- tirements)	29,785	—	676	28,533	—	—	576
Own enterprises	3,470	—	—	—	—	—	3,470
Other expenditures:							
Housing	162	78	83	1	—	—	—
Emergency measures	174	89	66	—	—	19	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	228	—	165	46	—	17	—
Totals, other expenditures	564	167	314	47	—	36	—
Totals	317,879	44,602	105,136	101,087	711	51,617	14,726
Unconditional transfers	5,097	—	—	—	—	5,097	—
Totals, gross general expenditure	322,976	44,602	105,136	101,087	711	56,714	14,726

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year Ended March 31, 1968 — Continued
NEW BRUNSWICK

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative	11,026	2,418	7,409	9	—	24	1,166
Legislative	1,591	1,176	415	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government services	12,617	3,594	7,824	9	—	24	1,166
Protection of persons and property:							
Law enforcement	1,599	1,140	449	—	—	10	—
Corrections:							
Juvenile delinquents	289	198	83	7	—	—	1
Other	680	367	306	7	—	—	—
Police	1,437	—	1,437	—	—	—	—
Fire	75	51	24	—	—	—	—
Other	1,845	1,078	320	439	—	—	8
Totals, protection of persons and property	5,925	2,834	2,619	453	—	10	9
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	68,875	11,503	57,228	—	—	—	144
Rail	—	—	—	—	—	—	—
Water	796	490	301	—	—	—	5
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communications	69,671	11,993	57,529	—	—	—	149
Health:							
Hospital care	50,289	5,598	5,108	39,464	—	119	—
General health	2,744	1,564	289	872	—	—	19
Public health	2,136	1,337	779	20	—	—	—
Medical, dental and allied services	2,451	—	2,451	—	—	—	—
Totals, health	57,620	8,499	8,627	40,356	—	119	19
Social welfare:							
Old age assistance — Pensions	2,297	—	—	2,297	—	—	—
Other aid to the aged	872	185	129	558	—	—	—
Aid to the blind — Pensions	498	—	—	498	—	—	—
Aid to the disabled — Pensions	2,052	—	—	2,052	—	—	—
Aid to the unemployed and unemploy- ables	5,284	164	2	4,739	—	379	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	2,110	423	10	1,677	—	—	—
Labour	622	261	361	—	—	—	—
Winter work projects	—	—	—	—	—	—	—
Other	4,981	632	169	4,163	—	17	—
Totals, social welfare	18,716	1,665	671	15,984	—	396	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,321	43	634	644	—	—	—
Parks, beaches and other recreational areas	530	185	345	—	—	—	—
Physical culture	127	15	76	36	—	—	—
Other	155	—	132	23	—	—	—
Totals, recreational and cultural serv- ices	2,133	243	1,187	703	—	—	—

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Continued
NEW BRUNSWICK — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities....	64,957	511	12,829	212	—	51,375	30
Universities, colleges and other schools	23,485	3,007	3,286	17,192	—	—	—
Education of the handicapped	780	—	45	594	—	141	—
Contributions to teachers' superannua- tion and pensions	460	—	29	—	—	—	431
Other	3,311	698	644	1,969	—	—	—
Totals education	92,993	4,216	16,833	19,967	—	51,516	461
Natural resources and primary industries:							
Fish and game	1,005	294	632	—	—	—	79
Forests	4,239	3,018	1,157	64	—	—	—
Lands: settlement and agriculture	6,817	1,601	2,732	349	2,123	—	12
Minerals and mines	438	214	224	—	—	—	—
Water resources	240	80	113	—	—	47	—
Other	761	239	522	—	—	—	—
Totals, natural resources and primary industries	13,500	5,446	5,380	413	2,123	47	91
Trade and industrial development	1,650	265	1,342	43	—	—	—
Local government planning and develop- ment	1,521	1,082	241	—	—	198	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	340	—	27	—	—	—	313
Discount on securities sold (or amount amortized)	459	—	459	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	22,026	—	—	22,026	—	—	—
Loss on foreign exchange	22	—	22	—	—	—	—
Totals, debt charges (excluding retire- ments)	22,847	—	508	22,026	—	—	313
Own enterprises	6,367	—	—	—	—	—	6,367
Other expenditures:							
Housing	206	—	—	—	—	—	206
Emergency measures	159	54	105	—	—	—	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	1,121	22	415	151	—	533	—
Totals, other expenditures	1,486	76	520	151	—	533	206
Totals	307,046	39,913	103,281	100,105	2,123	52,843	8,781
Unconditional transfers	11,807	—	—	—	—	11,807	—
Totals, gross general expenditure	318,853	39,913	103,281	100,105	2,123	64,650	8,781

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Continued
QUEBEC**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative	86,053	33,064	46,847	378	5,480	—	284
Legislative	5,048	4,250	798	—	—	—	—
Research, planning and statistics	1,989	1,270	719	—	—	—	—
Totals, general government services	93,090	38,584	48,364	378	5,480	—	284
Protection of persons and property:							
Law enforcement	25,052	16,601	8,441	—	—	—	10
Corrections:							
Juvenile delinquents	561	477	84	—	—	—	—
Other	13,201	8,165	4,573	—	—	—	463
Police	34,145	21,803	12,338	—	—	—	4
Fire	1,628	288	97	—	—	1,243	—
Other	17,859	14,264	3,323	258	—	14	—
Totals, protection of persons and prop- erty	92,446	61,598	28,856	258	—	1,257	477
Transportation and communications:							
Air	3,071	659	2,340	—	46	—	26
Road	308,294	53,218	204,097	17	—	12,764	38,198 ²
Rail	—	—	—	—	—	—	—
Water	622	5	138	—	479	—	—
Telecommunications	—	—	—	—	—	—	—
Other	994	994	—	—	—	—	—
Totals, transportation and communica- tions	312,981	54,876	206,575	17	525	12,764	38,224
Health:							
Hospital care	580,937	1,741	36,685	542,474	—	—	37
General health	4,071	1,616	1,420	1,035	—	—	—
Public health	23,825	7,756	3,780	7,583	—	4,706	—
Medical, dental and allied services	16,348	188	903	15,257	—	—	—
Totals, health	625,181	11,301	42,788	566,349	—	4,706	37
Social welfare:							
Old age assistance—Pensions	17,280	—	—	17,280	—	—	—
Other aid to the aged	7,512	—	—	7,512	—	—	—
Aid to the blind — Pensions	2,210	—	—	2,210	—	—	—
Aid to the disabled—Pensions	16,803	—	—	16,803	—	—	—
Aid to the unemployed and unemploya- bles	134,371	160	12	134,199	—	—	—
Mothers' allowances	29,033	—	—	29,033	—	—	—
Child welfare	122,475	3,438	2,132	116,905	—	—	—
Labour	7,008	5,165	1,843	—	—	—	—
Winter work projects	27,831	—	—	—	—	27,831	—
Other	17,262	3,697	6,449	7,116	—	—	—
Totals, social welfare	381,785	12,460	10,436	331,058	—	27,831	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	3,878	1,137	1,000	1,293	—	—	448
Parks, beaches and other recreational areas	13,725	409	13,316	—	—	—	—
Physical culture	1,812	1	3	228	—	1,580	—
Other	7,634	779	1,957	4,898	—	—	—
Totals, recreational and cultural serv- ices	27,049	2,326	16,276	6,419	—	1,580	448

² Purchase of land for highways.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 - Continued
QUEBEC - Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities	417,330	1,649	4,485	400	—	408,040	2,756
Universities, colleges and other schools	237,379	33,263	58,653	134,974	—	5,621	4,868
Education of the handicapped	490	—	—	490	—	—	—
Contributions to teachers' superannua- tion and pensions	— 2,742	—	—	—	—	—	— 2,742
Other	97,683	7,345	25,102	64,621	—	615	—
Totals, education	750,140	42,257	88,240	200,485	—	414,276	4,882
Natural resources and primary industries:							
Fish and game	12,344	7,449	3,051	864	—	—	980
Forests	24,836	10,464	14,061	257	—	39	15
Lands: settlement and agriculture	66,152	19,690	20,377	520	4,142	20,394	1,029
Minerals and mines	4,438	2,273	2,118	—	47	—	—
Water resources	4,550	1,831	2,607	5	—	107	—
Other	4,219	786	3,248	185	—	—	—
Totals, natural resources and primary industries	116,539	42,493	45,462	1,831	4,189	20,540	2,024
Trade and industrial development	13,283	2,874	8,931	1,148	—	—	330
Local government planning and develop- ment	3,743	2,170	1,307	16	—	250	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	165	—	165	—	—	—	—
Discount on securities sold (or amount amortized)	2,723	—	—	2,723	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	92,415	—	—	89,388	—	3,027	—
Loss on foreign exchange	806	—	—	—	—	—	806
Totals, debt charges (excluding re- tirements)	96,109	—	165	92,111	—	3,027	806
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	9,219	70	119	3,669	3,548	1,813	—
Emergency measures	2,060	154	877	—	—	1,029	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	7,908	303	3,904	869	—	2,832	—
Totals, other expenditures	19,187	527	4,900	4,538	3,548	5,674	—
Totals	2,531,533	271,466	502,300	1,204,608	13,742	491,905	47,512
Unconditional transfers	120,427	—	—	—	—	120,427	—
Totals, gross general expenditure	2,651,960	271,466	502,300	1,204,608	13,742	612,332	47,512

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 - Continued
ONTARIO**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative	88,564	28,210	40,754	16	—	224	19,360
Legislative	7,219	823	6,323	4	—	—	69
Research, planning and statistics	174	71	103	—	—	—	—
Totals, general government services	95,957	29,104	47,180	20	—	224	19,429
Protection of persons and property:							
Law enforcement	11,634	9,838	1,477	319	—	—	—
Corrections:							
Juvenile delinquents	11,940	7,817	2,206	1,917	—	—	—
Other	28,670	18,339	9,382	57	—	892	—
Police	37,907	27,720	9,625	2	—	560	—
Fire	333	—	—	—	—	333	—
Other	25,805	12,351	7,882	5,548	—	20	4
Totals, protection of persons and property	116,289	76,065	30,572	7,843	—	1,805	4
Transportation and communications:							
Air	711	—	711	—	—	—	—
Road	427,387	69,301	214,436	33	—	122,620	20,997
Rail	9,064	65	5,223	—	—	—	3,776
Water	198	—	198	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	628	315	313	—	—	—	—
Totals, transportation and communications	437,988	69,681	220,881	33	—	122,620	24,773
Health:							
Hospital care	646,726	59,473	60,084	526,669	—	—	500
General health	14,091	2,058	2,075	4,681	—	10	5,267
Public health	37,605	6,538	14,025	6,547	—	10,456	39
Medical, dental and allied services	67,867	3,043	63,711	478	—	635	—
Totals, health	766,289	71,112	139,895	538,375	—	11,101	5,806
Social welfare:							
Old age assistance — Pensions	2,754	—	—	2,754	—	—	—
Other aid to the aged	22,131	136	93	21,902	—	—	—
Aid to the blind — Pensions	470	—	—	470	—	—	—
Aid to the disabled — Pensions	2,159	—	—	2,159	—	—	—
Aid to the unemployed and unemploy- ables	115,072	—	1,721	82,340	—	34,453	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	27,327	505	12,255	13,901	—	666	—
Labour	6,715	2,374	4,325	16	—	—	—
Winter work projects	9,670	—	—	—	—	9,670	—
Other	9,606	5,028	1,651	2,759	—	43	125
Totals, social welfare	195,904	8,043	16,603	126,301	—	44,832	125
Recreational and cultural services:							
Archives, art galleries, museums and libraries	7,402	287	1,094	5,960	—	61	—
Parks, beaches and other recreational areas	12,898	3,318	8,403	77	—	1,084	16
Physical culture	374	—	279	95	—	—	—
Other	5,500	589	928	2,386	—	1,597	—
Totals, recreational and cultural serv- ices	26,174	4,194	10,704	8,518	—	2,742	16

TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year Ended March 31, 1968 — Continued
ONTARIO — Concluded

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities....	627,773	9,114	8,216	18,151	—	592,292	—
Universities, colleges and other schools	288,963	34,688	14,977	236,496	—	25	2,777
Education of the handicapped	13,597	5,390	2,561	5,646	—	—	—
Contributions to teachers' superannua- tion and pensions	47,623	—	3	—	—	—	47,620
Other	38,038	2,516	11,788	23,680	—	54	—
Totals, education	1,015,994	51,708	37,545	283,973	—	592,371	50,397
Natural resources and primary industries:							
Fish and game	1,403	434	912	33	—	24	—
Forests	43,627	30,656	12,817	37	—	117	—
Lands: settlement and agriculture	31,232	9,536	11,901	1,049	705	1,473	6,568
Minerals and mine	3,804	1,901	1,903	—	—	—	—
Water resources	12,269	1,420	917	107	228	9,597	—
Other	1,108	1,108	—	—	—	—	—
Totals, natural resources and primary industries	93,443	45,055	28,450	1,226	933	11,211	6,568
Trade and industrial development	14,540	4,835	9,215	182	—	—	308
Local government planning and develop- ment	9,571	2,342	1,108	60	—	6,061	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	100	—	99	1	—	—	—
Discount on securities sold (or amount amortized)	1,640	—	1,640	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	151,792	—	—	121,573	—	—	30,219
Loss on foreign exchange	532	—	—	—	—	—	532
Totals, debt charges (excluding retire- ments)	154,064	—	1,739	121,574	—	—	30,751
Own enterprises	1,031	—	—	—	—	—	1,031
Other expenditures:							
Housing	4,266	2,923	1,343	—	—	—	—
Emergency measures	2,174	111	675	—	—	1,388	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	5,414	—	214	—	—	5,200	—
Totals, other expenditures	11,854	3,034	2,232	—	—	6,588	—
Totals	2,939,098	365,173	546,124	1,088,105	933	799,555	139,208
Unconditional transfers	52,442	—	—	—	—	52,442	—
Totals, gross general expenditure	2,991,540	365,173	546,124	1,088,105	933	851,997	139,208

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 - Continued**
MANITOBA

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)					(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative	11,800	3,437	7,539	306	—	10	508
Legislative	1,439	1,020	419	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government services	13,239	4,457	7,958	306	—	10	508
Protection of persons and property:							
Law enforcement	2,813	2,021	775	17	—	—	—
Corrections:							
Juvenile delinquents	598	436	162	—	—	—	—
Other	2,253	1,461	792	—	—	—	—
Police	1,975	—	1,975	—	—	—	—
Fire	75	55	20	—	—	—	—
Other	3,520	2,042	1,080	398	—	—	—
Totals, protection of persons and property	11,234	6,015	4,804	415	—	—	—
Transportation and communications:							
Air	143	3	40	—	—	—	100
Road	46,184	9,543	27,226	2	—	9,159	254
Rail	1,019	—	1,019	—	—	—	—
Water	70	—	70	—	—	—	—
Telecommunications	7	—	7	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communications	47,423	9,546	28,362	2	—	9,159	354
Health:							
Hospital care	71,478	8,876	3,148	59,173	—	—	281
General health	1,136	425	115	492	—	104	—
Public health	7,087	3,325	2,094	1,668	—	—	—
Medical, dental and allied services	5,544	91	4,192	1,261	—	—	—
Totals, health	85,245	12,717	9,549	62,594	—	104	281
Social welfare:							
Old age assistance — Pensions	2,117	—	—	2,117	—	—	—
Other aid to the aged	670	21	236	413	—	—	—
Aid to the blind — Pensions	270	—	—	270	—	—	—
Aid to the disabled — Pensions	1,379	—	—	1,379	—	—	—
Aid to the unemployed and unemploy- ables	13,620	—	3	13,617	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	4,463	—	374	4,089	—	—	—
Labour	540	362	176	2	—	—	—
Winter work projects	1,386	—	5	—	—	1,381	—
Other	3,814	2,827	374	613	—	—	—
Totals, social welfare	28,259	3,210	1,168	22,500	—	1,381	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	511	21	6	484	—	—	—
Parks, beaches and other recreational areas	2,859	827	1,385	281	—	—	366
Physical culture	301	79	70	152	—	—	—
Other	11,564	132	10,688	675	—	53	16
Totals, recreational and cultural serv- ices	15,235	1,059	12,149	1,592	—	53	382

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Continued
MANITOBA — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities	62,701	—	349	157	4,907	57,288	—
Universities, colleges and other schools	38,205	4,968	6,382	26,669	—	186	—
Education of the handicapped	952	552	400	—	—	—	—
Contributions to teachers' superannua- tion and pensions	1,190	—	—	—	—	—	1,190
Other	7,872	878	6,268	726	—	—	—
Totals, education	110,920	6,398	13,399	27,552	4,907	57,474	1,190
Natural resources and primary industries:							
Fish and game	985	392	531	62	—	—	—
Forests	2,184	1,208	950	26	—	—	—
Lands: settlement and agriculture	9,397	2,468	4,903	1,503	—	—	523
Minerals and mines	575	401	153	—	—	—	21
Water resources	12,412	2,528	9,142	24	—	77	641
Other	1,852	1,195	657	—	—	—	—
Totals, natural resources and primary industries	27,405	8,192	16,336	1,615	—	77	1,185
Trade and industrial development	5,095	1,267	3,624	148	—	56	—
Local government planning and develop- ment	2,454	1,339	800	—	—	315	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	104	—	104	—	—	—	—
Discount on securities sold (or amount amortized)	1,745	—	—	65	—	—	1,680
Premium on securities purchased (or amount amortized)	127	—	127	—	—	—	—
Interest	18,911	—	—	18,911	—	—	—
Loss on foreign exchange	87	—	—	—	—	—	87
Totals, debt charges (excluding re- tirements)	20,974	—	231	18,976	—	—	1,767
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	111	—	—	111	—	—	—
Emergency measures	313	185	128	—	—	—	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	1,815	—	1,295	517	—	—	3
Totals, other expenditures	2,239	185	1,423	628	—	—	3
Totals	369,722	54,385	99,803	136,328	4,907	68,629	5,670
Unconditional transfers	8,911	—	—	—	—	8,911	—
Totals, gross general expenditure	378,633	54,385	99,803	136,328	4,907	77,540	5,670

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Continued
SASKATCHEWAN**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest) (c)	Sub- sidies to business (d)	Transfers to other levels of govern- ment (e)	Other items (f)
		Salaries and wages (a)	Other (b)				
thousands of dollars							
General government services:							
Executive and administrative.....	11,444	2,828	7,488	261	—	—	867
Legislative	1,974	1,027	916	7	—	—	24
Research, planning and statistics	166	163	— 35	38	—	—	—
Totals, general government services	13,584	4,018	8,369	306	—	—	891
Protection of persons and property:							
Law enforcement	2,368	1,178	1,185	3	—	—	2
Corrections:							
Juvenile delinquents	166	127	39	—	—	—	—
Other	2,072	1,102	939	26	—	3	2
Police	3,187	—	3,187	—	—	—	—
Fire	172	112	—	60	—	—	—
Other	3,724	2,690	899	135	—	—	—
Totals, protection of persons and pro- perty	11,689	5,209	6,249	224	—	3	4
Transportation and communications:							
Air	71	3	19	—	—	49	—
Road	65,035	11,572	37,114	7	—	14,348	1,994
Rail	—	—	—	—	—	—	—
Water	228	114	114	—	—	—	—
Telecommunications	569	—	—	—	—	—	569
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	65,903	11,689	37,247	7	—	14,397	2,563
Health:							
Hospital care	83,804	10,627	5,293	67,880	—	4	—
General health	1,518	791	302	372	—	—	53
Public health	6,905	4,039	2,335	327	—	204	—
Medical, dental and allied services	26,226	2,478	22,494	1,254	—	—	—
Totals, health	118,453	17,935	30,424	69,833	—	208	53
Social welfare:							
Old age assistance — Pensions	797	—	—	797	—	—	—
Other aid to the aged	1,089	—	2	1,087	—	—	—
Aid to the blind — Pensions	157	—	—	157	—	—	—
Aid to the disabled — Pensions	310	—	—	310	—	—	—
Aid to the unemployed and unemploy- ables	21,881	1,056	467	18,513	—	1,845	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	2,860	187	39	2,634	—	—	—
Labour	384	312	72	—	—	—	—
Winter work projects	1,907	—	—	—	—	1,907	—
Other	4,015	3,437	456	120	—	2	—
Totals, social welfare	33,400	4,992	1,036	23,618	—	3,754	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,039	282	223	534	—	—	—
Parks, beaches and other recreational areas	4,699	550	2,843	469	—	700	137
Physical culture	—	—	—	—	—	—	—
Other	3,286	290	1,461	649	—	886	—
Totals, recreational and cultural services	9,024	1,122	4,527	1,652	—	1,586	137

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Continued
SASKATCHEWAN — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities ...	70,790	1,484	1,239	16	—	68,051	—
Universities, colleges and other schools	26,558	3,065	5,409	18,081	—	—	3
Education of the handicapped	794	447	347	—	—	—	—
Contributions to teachers' superannua- tion and pensions	1,383	44	79	—	—	—	1,260
Other	2,943	146	441	2,356	—	—	—
Totals, education	102,468	5,186	7,515	20,453	—	68,051	1,263
Natural resources and primary industries:							
Fish and game	670	359	305	6	—	—	—
Forests	2,236	830	1,401	5	—	—	—
Lands; settlement and agriculture	10,287	3,367	3,338	1,297	207	113	1,965
Minerals and mines	3,045	2,422	577	46	—	—	—
Water resources	4,719	773	3,205	67	—	575	99
Other	3,635	2,011	1,375	139	61	—	49
Totals, natural resources and primary industries	24,592	9,762	10,201	1,560	268	688	2,113
Trade and industrial development	2,217	605	1,494	33	—	85	—
Local government planning and develop- ment	1,968	1,039	377	10	32	510	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	200	—	200	—	—	—	—
Discount on securities sold (or amount amortized)	783	—	783	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	34,106	—	—	34,106	—	—	—
Loss on foreign exchange	274	—	—	—	—	—	274
Totals, debt charges (excluding retire- ments)	35,363	—	983	34,106	—	—	274
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	74	—	74	—	—	—	—
Emergency measures	104	80	6	—	—	18	—
Home owners' subsidy	8,577	—	—	—	8,577	—	—
Other	—	—	—	—	—	—	—
Totals, other expenditures	8,755	80	80	—	8,577	18	—
Totals	427,416	61,637	108,502	151,802	8,877	89,300	7,298
Unconditional transfers	—	—	—	—	—	—	—
Totals, gross general expenditure....	427,416	61,637	108,502	151,802	8,877	89,300	7,298

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 - Continued
ALBERTA**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative	7,074	9,465	13,099	43	—	—	-15,533 ³
Legislative	2,248	340	1,908	—	—	—	—
Research, planning and statistics	4,611	1,106	3,505	—	—	—	—
Totals, general government services	13,933	10,911	18,512	43	—	—	-15,533
Protection of persons and property:							
Law enforcement	6,056	3,362	2,550	144	—	—	—
Corrections:							
Juvenile delinquents	3,000	527	2,311	162	—	—	—
Other	5,501	2,719	2,782	—	—	—	—
Police	4,248	12	4,187	—	—	49	—
Fire	193	140	53	—	—	—	—
Other	11,394	7,916	3,477	1	—	—	—
Totals, protection of persons and pro- perty	30,392	14,676	15,360	307	—	49	—
Transportation and communications:							
Air	189	—	189	—	—	—	—
Road	98,620	15,751	64,261	3	—	16,456	2,149
Rail	—	—	—	—	—	—	—
Water	283	183	100	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	99,092	15,934	64,550	3	—	16,456	2,149
Health:							
Hospital care	152,816	18,002	9,552	125,262	—	—	—
General health	1,525	935	34	556	—	—	—
Public health	10,810	1,851	5,467	1,416	—	2,076	—
Medical, dental and allied services	3,903	214	3,576	—	—	113	—
Totals, health	169,054	21,002	18,629	127,234	—	2,189	—
Social welfare:							
Old age assistance - Pensions	2,594	—	—	2,594	—	—	—
Other aid to the aged	1,769	185	1,584	—	—	—	—
Aid to the blind - Pensions	352	—	—	352	—	—	—
Aid to the disabled - Pensions	2,089	—	—	2,089	—	—	—
Aid to the unemployed and unemploy- ables	51,631	804	16,096	31,976	—	2,755	—
Mothers' allowances	219	—	—	219	—	—	—
Child welfare	6,604	761	748	5,095	—	—	—
Labour	674	540	134	—	—	—	—
Winter work projects	2,840	—	—	—	—	2,840	—
Other	6,039	3,541	1,724	199	—	575	—
Totals, social welfare	74,811	5,831	20,286	42,524	—	6,170	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	3,112	905	1,421	139	—	647	—
Parks, beaches and other recreational areas	2,922	1,280	1,541	3	—	87	11
Physical culture	59	—	59	—	—	—	—
Other	2,128	342	1,400	386	—	—	—
Totals, recreational and cultural serv- ices	8,221	2,527	4,421	528	—	734	11

³ Represents employer and employee contributions under Public Service Pension Act and Local Authorities Pension Act in excess of payments made.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Continued
ALBERTA — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities	141,147	2,387	443	2,792	—	135,067	458
Universities, colleges and other schools	126,393	12,725	65,088	48,580	—	—	—
Education of the handicapped	1,095	705	386	4	—	—	—
Contributions to teachers' superannua- tion and pensions	3,399	—	1,731	—	—	—	1,668
Other	1,850	800	1,001	49	—	—	—
Totals, education	273,884	16,617	68,649	51,425	—	135,067	2,126
Natural resources and primary industries:							
Fish and game	1,566	922	644	—	—	—	—
Forests	11,884	5,197	6,664	19	—	—	4
Lands: settlement and agriculture	14,789	5,870	5,004	1,975	509	397	1,034
Minerals and mines	5,177	3,147	1,924	106	—	—	—
Water resources	5,176	2,160	2,996	—	—	—	20
Other	1,104	630	474	—	—	—	—
Totals, natural resources and primary industries	39,696	17,926	17,706	2,100	509	397	1,058
Trade and industrial development	4,419	2,365	1,918	136	—	—	—
Local government planning and develop- ment	2,879	2,350	169	5	—	355	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	140	—	140	—	—	—	—
Discount on securities sold (or amount amortized)	11	—	11	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	2,450	—	—	2,450	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding retire- ments)	2,601	—	151	2,450	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	1,106	29	61	—	—	1,016	—
Emergency measures	803	402	117	—	—	284	—
Home owners' subsidy	11,846	—	—	—	11,846	—	—
Other	2	—	2	—	—	—	—
Totals, other expenditures	13,757	431	180	—	11,846	1,300	—
Totals	732,739	110,570	230,531	226,755	12,355	162,717	- 10,189
Unconditional transfers	27,362	—	—	—	—	27,362	—
Totals, gross general expenditure	760,101	110,570	230,531	226,755	12,355	190,079	- 10,189

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Continued
BRITISH COLUMBIA**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ⁴	Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		(a and b)	(c)	(d)	(e)	(f)
thousands of dollars						
General government services:						
Executive and administrative	32,757	22,915	—	—	—	9,842
Legislative	882	829	6	—	—	47
Research, planning and statistics	362	362	—	—	—	—
Totals, general government services	34,001	24,106	6	—	—	9,889
Protection of persons and property:						
Law enforcement	4,808	4,808	—	—	—	—
Corrections:						
Juvenile delinquents	2,402	2,387	15	—	—	—
Other	10,347	10,056	291	—	—	—
Police	4,745	4,745	—	—	—	—
Fire	185	185	—	—	—	—
Other	6,308	6,308	—	—	—	—
Totals, protection of persons and property	28,795	28,489	306	—	—	—
Transportation and communications:						
Air	—	—	—	—	—	—
Road	95,087	92,427	40	—	646	1,974
Rail	—	—	—	—	—	—
Water	37,280	10,280	—	—	—	27,000
Telecommunications	—	—	—	—	—	—
Other	—	—	—	—	—	—
Totals, transportation and communications	132,367	102,707	40	—	646	28,974
Health:						
Hospital care	142,530	27,578	114,952	—	—	—
General health	2,870	2,633	237	—	—	—
Public health	9,541	7,908	1,122	—	511	—
Medical, dental and allied services	32,087	32,076	11	—	—	—
Totals, health	187,028	70,195	116,322	—	511	—
Social welfare:						
Old age assistance — Pensions	3,068	—	3,068	—	—	—
Other aid to the aged	8,659	4,922	3,737	—	—	—
Aid to the blind — Pensions	424	—	424	—	—	—
Aid to the disabled — Pensions	2,190	—	2,190	—	—	—
Aid to the unemployed and unemploy- ables	44,688	32	13,959	—	30,697	—
Mothers' allowances	—	—	—	—	—	—
Child welfare	11,925	305	11,620	—	—	—
Labour	1,157	1,154	3	—	—	—
Winter work projects	664	—	—	—	664	—
Other	3,899	3,899	—	—	—	—
Totals, social welfare	76,674	10,312	35,001	—	31,361	—
Recreational and cultural services:						
Archives, art galleries, museums and libraries	3,473	2,944	529	—	—	—
Parks, beaches and other recreational areas	3,409	3,353	—	—	56	—
Physical culture	346	144	202	—	—	—
Other	329	43	286	—	—	—
Totals, recreational and cultural services	7,557	6,484	1,017	—	56	—

⁴ Data for salaries and wages not available as a separate item.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Continued
BRITISH COLUMBIA — Concluded**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ⁴	Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment (e)	Other items
		(a and b)	(c)	(d)	(e)	(f)
thousands of dollars						
Education:						
Schools operated by local authorities	110,793	4,525	894	—	105,374	—
Universities, colleges and other schools	73,753	15,919	53,000	—	4,666	168
Education of the handicapped	1,103	1,061	42	—	—	—
Contributions to teachers' superannua- tion and pensions	5,021	—	—	—	—	5,021
Other	2,693	814	1,879	—	—	—
Totals, education	193,363	22,319	55,815	—	110,040	5,189
Natural resources and primary industries:						
Fish and game	3,230	3,224	6	—	—	—
Forests	30,425	30,408	17	—	—	—
Lands: settlement and agriculture	10,780	10,226	285	249	8	12
Minerals and mines	2,803	2,447	31	—	—	325
Water resources	4,761	4,761	—	—	—	—
Other	339	334	5	—	—	—
Totals, natural resources and primary industries	52,338	51,400	344	249	8	337
Trade and industrial development	4,396	3,881	495	—	—	20
Local government planning and develop- ment	2,460	2,046	374	—	40	—
Debt charges (excluding retirements):						
Commission on sale of securities and other management charges	—	—	—	—	—	—
Discount on securities sold (or amount amortized)	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—
Interest	35	—	302	—	—	— 267
Loss on foreign exchange	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	35	—	302	—	—	— 267
Own enterprises	1,000	—	—	—	—	1,000
Other expenditures:						
Housing	10,000	—	—	—	—	10,000
Emergency measures	740	267	—	—	473	—
Home owners' subsidy	41,491	—	—	41,491	—	—
Other	366	366	—	—	—	—
Totals, other expenditures	52,597	633	—	41,491	473	10,000
Totals	772,611	322,572	210,022	41,740	143,135	55,142
Unconditional transfers	27,844	—	—	—	27,844	—
Totals, gross general expenditure	800,455	322,572	210,022	41,740	170,979	55,142

⁴ Data for salaries and wages not available as a separate item.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 - Continued
YUKON TERRITORIES**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative	1, 262	480	782	—	—	—	—
Legislative	55	48	7	—	—	—	—
Research, planning and statistics	35	—	—	35	—	—	—
Totals, general government services	1, 352	528	789	35	—	—	—
Protection of persons and property:							
Law enforcement	35	—	35	—	—	—	—
Corrections:							
Juvenile delinquents	4	—	4	—	—	—	—
Other	399	283	116	—	—	—	—
Police	—	—	—	—	—	—	—
Fire	17	9	8	—	—	—	—
Other	26	—	26	—	—	—	—
Totals, protection of persons and property	481	292	189	—	—	—	—
Transportation and communications:							
Air	2	—	2	—	—	—	—
Road	2, 321	1, 234	1, 086	—	—	1	—
Rail	—	—	—	—	—	—	—
Water	11	—	11	—	—	—	—
Telecommunications	2	—	2	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communications	2, 336	1, 234	1, 101	—	—	1	—
Health:							
Hospital care	757	185	— 76	648	—	—	—
General health	187	—	187	—	—	—	—
Public health	123	47	76	—	—	—	—
Medical, dental and allied services	8	—	—	8	—	—	—
Totals, health	1, 075	232	187	656	—	—	—
Social welfare:							
Old age assistance - Pensions	12	—	—	12	—	—	—
Other aid to the aged	33	—	33	—	—	—	—
Aid to the blind - Pensions	5	—	—	5	—	—	—
Aid to the disabled - Pensions	3	—	—	3	—	—	—
Aid to the unemployed and unemploy- ables	90	—	—	90	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	294	—	124	170	—	—	—
Labour	—	—	—	—	—	—	—
Winter work projects	—	—	—	—	—	—	—
Other	198	175	2	21	—	—	—
Totals, social welfare	635	175	159	301	—	—	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	114	—	113	1	—	—	—
Parks, beaches and other recreational areas	93	56	37	—	—	—	—
Physical culture	57	—	57	—	—	—	—
Other	3	—	1	2	—	—	—
Totals, recreational and cultural serv- ices	267	56	208	3	—	—	—

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Continued
YUKON TERRITORIES — Concluded**

Functional analysis	Total as per Table 2	Economic analysis					
		Goods and services		Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of government	Other items
		Salaries and wages (a)	Other (b)				
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
Education:							
Schools operated by local authorities	3, 536	2, 080	1, 456	—	—	—	—
Universities, colleges and other schools	694	—	601	93	—	—	—
Education of the handicapped	4	—	4	—	—	—	—
Contribution to teachers' superannuation and pensions	—	—	—	—	—	—	—
Other	76	—	68	8	—	—	—
Totals, education	4, 310	2, 080	2, 129	101	—	—	—
Natural resources and primary industries:							
Fish and game	38	24	14	—	—	—	—
Forests	28	—	28	—	—	—	—
Lands: settlement and agriculture	30	—	30	—	—	—	—
Minerals and mines	17	—	—	1	16	—	—
Water resources	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, natural resources and primary industries	113	24	72	1	16	—	—
Trade and industrial development	117	46	71	—	—	—	—
Local government planning and develop- ment	172	—	96	—	—	76	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	—	—	—	—	—	—	—
Discount on securities sold (or amount amortized)	—	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	456	—	—	456	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding retire- ments)	456	—	—	456	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	466	—	466	—	—	—	—
Emergency measures	2	—	2	—	—	—	—
Home owners' subsidy	—	—	—	—	—	—	—
Other	128	—	128	—	—	—	—
Totals, other expenditures	596	—	596	—	—	—	—
Totals	11, 910	4, 667	5, 597	1, 553	16	77	—
Unconditional transfers	226	—	—	—	—	226	—
Totals, gross general expenditure...	12, 136	4, 667	5, 597	1, 553	16	303	—

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 - Continued
NORTHWEST TERRITORIES**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ⁴	Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment	Other items
		(a and b)	(c)	(d)	(e)	(f)
thousands of dollars						
General government services:						
Executive and administrative	1,149	1,079	—	—	70	—
Legislative	127	127	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—
Totals, general government services	1,276	1,206	—	—	70	—
Protection of persons and property:						
Law enforcement	333	333	—	—	—	—
Corrections:						
Juvenile delinquents	—	—	—	—	—	—
Other	704	704	—	—	—	—
Police	631	631	—	—	—	—
Fire	158	158	—	—	—	—
Other	23	23	—	—	—	—
Totals, protection of persons and pro- perty	1,849	1,849	—	—	—	—
Transportation and communications:						
Air	—	—	—	—	—	—
Road	429	126	—	—	303	—
Rail	—	—	—	—	—	—
Water	—	—	—	—	—	—
Telecommunications	—	—	—	—	—	—
Other	—	—	—	—	—	—
Totals, transportation and communica- tions	429	126	—	—	303	—
Health:						
Hospital care	1,752	—	1,752	—	—	—
General health	7	—	7	—	—	—
Public health	1,362	1,022	—	—	340	—
Medical, dental and allied services	93	83	10	—	—	—
Totals, health	3,214	1,105	1,769	—	340	—
Social welfare:						
Old age assistance—Pensions	95	—	95	—	—	—
Other aid to the aged	5	5	—	—	—	—
Aid to the blind—Pensions	31	—	31	—	—	—
Aid to the disabled—Pensions	22	—	22	—	—	—
Aid to the unemployed and unemploya- bles	255	—	255	—	—	—
Mothers' allowances	—	—	—	—	—	—
Child welfare	102	—	102	—	—	—
Labour	—	—	—	—	—	—
Winter work projects	128	—	—	—	128	—
Other	146	146	—	—	—	—
Totals, social welfare	784	151	505	—	128	—
Recreational and cultural services:						
Archives, art galleries, museums and libraries	337	336	1	—	—	—
Parks, beaches and other recreational areas	76	59	—	—	—	17
Physical culture	128	128	—	—	—	—
Other	220	6	214	—	—	—
Totals, recreational and cultural ser- vices	761	529	215	—	—	17

⁴ Data for salaries and wages not available as a separate item.

**TABLE 7. Functional-economic Cross-classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1968 — Concluded
NORTHWEST TERRITORIES — Concluded**

Functional analysis	Total as per Table 2	Economic analysis				
		Goods and services ⁴	Transfer payments (including interest)	Sub- sidies to business	Transfers to other levels of govern- ment (e)	Other items
		(a and b)	(c)	(d)	(e)	(f)
thousands of dollars						
Education:						
Schools operated by local authorities	324	—	—	—	324	—
Universities, colleges and other schools	3,075	33	3,042	—	—	—
Education of the handicapped	20	9	11	—	—	—
Contribution to teachers' superannuation and pensions	—	—	—	—	—	—
Other	447	429	16	—	2	—
Totals, education	3,866	471	3,069	—	326	—
Natural resources and primary industries:						
Fish and game	124	124	—	—	—	—
Forests	—	—	—	—	—	—
Lands: settlement and agriculture	—	—	—	—	—	—
Minerals and mines	—	—	—	—	—	—
Water resources	—	—	—	—	—	—
Other	—	—	—	—	—	—
Totals, natural resources and primary industries	124	124	—	—	—	—
Trade and industrial development	154	154	—	—	—	—
Local government planning and develop- ment	41	41	—	—	—	—
Debt charges (excluding retirements):						
Commission on sale of securities and other management charges	—	—	—	—	—	—
Discount on securities sold (or amount amortized)	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—
Interest	480	—	480	—	—	—
Loss on foreign exchange	—	—	—	—	—	—
Totals, debt charges (excluding retire- ments)	480	—	480	—	—	—
Own enterprises	—	—	—	—	—	—
Other expenditures:						
Housing	712	712	—	—	—	—
Emergency measures	13	13	—	—	—	—
Home owners' subsidy	—	—	—	—	—	—
Other	263	263	—	—	—	—
Totals, other expenditures	988	988	—	—	—	—
Totals	13,966	6,744	6,038	—	1,167	17
Unconditional transfers	273	—	—	—	273	—
Totals, gross general expenditure	14,239	6,744	6,038	—	1,440	17

⁴ Data for salaries and wages not available as a separate item.

TABLE 8. Percentage Distribution of Net General Revenue for Fiscal Year Ended March 31, 1968

No.	Source	Nfld.	P.E.I.	N.S.	N.B.
		per cent			
	Taxes:				
1	Corporations .....	.3	.5	.7	.5
	Income:				
2	Corporations.....	3.3	2.9	4.7	3.5
3	Individuals.....	7.1	7.3	12.3	8.7
	Sales:				
4	Motor fuels	8.5	12.3	13.6	11.5
5	General.....	17.7	12.5	12.3	15.4
6	All other sales taxes	1.3	3.8	.7	1.4
7	Succession duties	—	—	—	—
8	Hospital insurance premiums	—	—	—	—
9	All other taxes .....	.3	—	.1	10.5
10	Totals, taxes	38.5	39.3	44.4	51.5
	Privileges, licences and permits:				
11	Liquor control and regulations	3.0	.1	.1	.2
12	Motor vehicles.....	2.5	3.1	3.5	3.4
13	Natural resources	2.3	.1	.7	2.9
14	Other.....	.5	.3	.3	.5
15	Totals, privileges, licenses and permits	8.3	3.6	4.6	7.0
	Own enterprises:				
16	Liquor profits	3.4	7.0	8.0	6.1
17	Other.....	—	—	—	—
18	Totals, own enterprises.....	3.4	7.0	8.0	6.1
19	All other revenue	1.9	4.6	2.4	1.9
	Unconditional transfers:				
	From federal government:				
20	Statutory subsidies.....	5.9	2.0	1.0	.8
21	Federal-provincial fiscal arrangements.....	41.8	43.3	39.3	32.3
22	Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	.4
23	Share of income tax on power utilities .....	.2	.2	.3	—
24	Totals, unconditional transfers	47.9	45.5	40.6	33.5
25	Totals, net general revenue	100.0	100.0	100.0	100.0

TABLE 9. Percentage Distribution of Cost of Services Provided for Fiscal Year Ended March 31, 1968

Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Total
	per cent												
General government	3.9	5.1	3.2	4.0	3.5	3.3	3.6	3.5	1.9	4.3	11.3	9.0	3.4
Protection of persons and property	2.2	1.7	2.2	1.9	3.5	3.9	3.1	3.0	4.1	3.7	4.0	13.1	3.5
Transportation and communications	17.7	24.2	20.9	22.1	11.9	15.1	13.0	17.1	13.6	16.8	19.4	3.0	14.8
Health	15.8	15.8	22.2	18.0	23.6	26.4	23.2	30.3	22.8	23.3	8.9	22.7	24.1
Social welfare	13.5	15.3	7.6	5.9	14.4	6.8	7.7	8.6	10.3	9.6	5.3	5.6	10.0
Education	27.5	20.2	28.6	29.5	28.4	35.1	30.3	26.5	37.3	24.5	35.9	27.3	31.0
Natural resources and primary industries	4.5	5.0	4.7	4.3	4.4	3.2	7.5	6.4	5.4	6.6	.9	.9	4.5
Debt charges (exclusive of debt retirement) ¹	6.0	8.7	5.7	6.4	3.3	2.2	2.3	- 1.1	- 3.2	- .9	2.8	2.8	2.1
Unconditional transfers	1.2	1.0	1.7	3.7	4.6	1.8	2.4	-	3.8	3.5	1.9	1.9	2.9
All other expenditure	7.7	3.0	3.2	4.2	2.4	2.2	6.9	5.7	4.0	8.6	9.6	13.7	3.7
Totals, cost of services provided	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ Negative amounts indicate excess of revenue over expenditure.

TABLE 10. Historical Summary of Net General Revenue for Fiscal Years Ended March 31

Province	⁸ 1957	⁴ 1963	⁵ 1964	⁶ 1965	⁷ 1966	⁸ 1967
	millions of dollars					
Newfoundland	39	81	94	112	125	165
Prince Edward Island	9	19	21	25	27	33
Nova Scotia	65	114	129	150	166	210
New Brunswick	62	94	109	128	152	211
Quebec	515	941	1,232	1,600	1,817	2,288
Ontario	594	1,181	1,357	1,603	1,968	2,296
Manitoba	73	136	162	199	222	292
Saskatchewan	136	217	236	267	291	311
Alberta	246	320	383	453	465	497
British Columbia	281	398	464	554	631	691
Yukon Territory	2	4	5	5	6	8
Northwest Territories	1	4	5	5	6	9
Totals	2,023	3,509	4,197	5,101	5,876	7,011

TABLE 11. Historical Summary of Cost of Services Provided for Fiscal Years Ended March 31

Province	195 ⁸ 1957	196 ⁶ 1965	196 ⁷ 1966	196 ⁸ 1967
millions of dollars				
Newfoundland	55	182	270	301
Prince Edward Island	13	38	48	51
Nova Scotia	87	198	255	308
New Brunswick	81	175	216	315
Quebec	545	1,986	2,280	2,640
Ontario	709	1,906	2,323	2,892
Manitoba	90	267	319	365
Saskatchewan	134	298	357	386
Alberta	213	465	655	728
British Columbia	344	640	697	789
Yukon Territories	3	7	8	12
Northwest Territories	2	9	12	14
Totals	2,276	6,171	7,440	8,801

TABLE 12. Historical Summary of Net General Revenue by Source for Fiscal Years Ended March 31

Source	195 ⁸ 1957	196 ⁴ 1963	196 ⁵ 1964	196 ⁶ 1965	196 ⁷ 1966	196 ⁸ 1967
millions of dollars						
Taxes:						
Income:						
Corporations	214	412	455	523	536	596
Individuals	41	389	508	834	1,137	1,462
On premiums of insurance companies	—	36	38	45	54	58
Other — On corporations	41	25	21	25	21	29
Sales:						
General	183	562	726	813	1,009	1,260
Motor fuel	347	539	616	680	743	792
All other sales taxes	49	70	78	114	154	182
Succession duties	53	86	92	108	118	109
Hospital insurance premiums	10	124	141	184	189	226
All other taxes	17	22	25	28	49	60
Totals, taxes	955	2,265	2,700	3,354	4,010	4,774
Privileges, licences and permits:						
Liquor control and regulation	41	55	60	62	63	69
Motor vehicles	140	211	222	244	254	325
Natural resources	278	367	440	508	514	503
Other	20	37	39	42	45	37
Totals, privileges, licences and permits	479	670	761	856	876	934
Government enterprises:						
Transfers from sales of alcoholic beverages by Provincial Liquor Commissions	165	233	251	298	327	363
Other enterprises	4	13	26	26	28	9
Other revenue	121	204	230	267	314	380
Gross revenue from own sources	1,724	3,385	3,968	4,801	5,555	6,460

TABLE 12. Historical Summary of Net General Revenue by Source for Fiscal Years Ended March 31 - Concluded

Source	195 ⁸ ₇	196 ⁴ ₈	196 ⁵ ₈	196 ⁶ ₈	196 ⁷ ₈	196 ⁸ ₇
millions of dollars						
Conditional transfers:						
Grant-in-aid and shared-cost contributions from federal government	146	861	904	853	1,037	1,324
Shared-cost contributions from municipal governments	19	17	19	28	53	23
Totals, conditional transfers	165	878	923	881	1,090	1,347
Unconditional transfers:						
Government of Canada:						
Statutory subsidies ¹	22	32	32	32	32	32
Federal-Provincial fiscal arrangements	—	217 ²	307 ²	349 ²	426 ²	746
Federal-Provincial tax-sharing arrangement 1956 and adjustments	354	—	—	3	—	—
Established Programs Interim Arrangements Act	—	—	—	82	58	—
Share of income tax on power utilities	7	10	10	6	6	7
Other	—	—	25 ³	—	—	1
Totals, unconditional transfers	383	259	374	472	522	786
Totals, transfers	548	1,137	1,297	1,353	1,612	2,133
Gross general revenue	2,272	4,522	5,265	6,154	7,167	8,593
Less:						
Total own source revenue deduction	84	135	145	172	201	235
Total conditional transfers	165	878	923	881	1,090	1,347
Totals, deductions	249	1,013	1,068	1,053	1,291	1,582
Net general revenue	2,023	3,509	4,197	5,101	5,876	7,011

¹ Includes BNA Act subsidies and additional subsidies to Newfoundland.

² Includes Atlantic Provinces Adjustment Grants.

³ Includes compensation due to withdrawal from joint programmes 21, Crown Corporations (Provincial taxes and fees) 4.

TABLE 13. Historical Summary of Cost of Services Provided for Fiscal Years Ended March 31

Function	195 ⁸ ₇	196 ⁵ ₈	196 ⁶ ₈	196 ⁷ ₈
millions of dollars				
General government	84	213	286	303
Protection of persons and property	109	226	263	309
Transportation and communications	640	1,111	1,258	1,298
Health	347	1,471	1,775	2,123
Social welfare	225	634	696	881
Recreational and cultural services	18	46	95	105
Education	458	1,618	2,069	2,724
Natural resources and primary industries	152	332	402	398
Trade and industrial development	10	38	65	58
Debt charges (exclusive of debt retirements)	136	138	153	184
Contributions to municipalities	5	13	25	26
All other expenditure	92	331	353	392
Cost of services provided (exclusive of debt retirement)	2,276	6,171	7,440	8,801

APPENDIX A

CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

The purpose of this appendix is to provide the reader with a better understanding of the types of revenue and expenditure which appear in the various

"source" and "function" categories. It does not purport to be an exhaustive listing of items; rather it is intended to be illustrative.

REVENUE

Taxes

Taxes are set out in detail on Table 1 and in the explanatory comments thereto on page 14.

Privileges, Licences and Permits

Liquor Control and Regulation

Individual, corporate and other business licence and permit fees for the purchase, sale or use of alcoholic beverages.

Motor Vehicles

- (1) Commercial, truck and public service vehicles' licence or permit fees
- (2) Operators' licence or permit fees, including drivers' licence examination fees
- (3) Passenger vehicles' licence or permit fees

Natural Resources

- (1) Fish and game—(fish, fur and game royalties, dues or bonuses and fishing, hunting and trapping licence or permit fees)
- (2) Lands and forests—(timber royalties, dues or bonuses, hay and wood cutting privileges, hay permits, land leases or rentals, logging taxes)
- (3) Minerals—(royalties, dues, bonuses, leases, permit fees or other forms of revenue from the granting of privileges in connection with natural gas, oil, coal and other mining activities, mining taxes)
- (4) Water resources—(beach, sand and water lot leases or rentals, hydraulic leases, log floating rights, storage, licence or permit fees, water power or storage leases, licence or permit fees)
- (5) Other

Other

- (1) Corporation and other business licences
- (2) Other—(building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional and occupational licence or permit fees, court and legal fees, law stamps, marriage licences)

Sales of Goods and Services

Sales of goods

- (1) Documents, forms and prints
- (2) Fingerlings and fish fry
- (3) Furniture, including clothing and uniforms
- (4) Government publications, including reports and statutes
- (5) Government real estate and other property and equipment, including rental thereof
- (6) Livestock and other animal products
- (7) Materials and supplies
- (8) Provincial lands
- (9) Confiscations, court and legal fees, repayment for police services
- (10) Other

Sales of services

- (1) Airport fees and service charges
- (2) Bridge and ferry tolls
- (3) Dockage and wharfage fees
- (4) Fees and other charges for services rendered by provincial departments or officials
- (5) Board and room provided to employees
- (6) Other—(assaying, analysis, testing and other laboratory fees, certificate and search fees, inspection fees, registration fees, tuition fees)

Sales of goods and services—Natural Resources

- (1) Grazing and pasture fees
- (2) Mine rents
- (3) Rental of crown land

Fines and Penalties

Liquor Control

Other

- (1) Fish and game
- (2) Forests
- (3) Highways and motor vehicles
- (4) Forfeiture of election deposits
- (5) Other

Interest, Discount, Premium and Exchange

Interest(including amounts received from government enterprises and other governments)

- (1) Loans, advances and accounts receivable
- (2) Bank deposits
- (3) Taxes receivable
- (4) Temporary investments
- (5) Other

Discount (or amount amortized) or profit on sale of securities purchased as investments

Premium (or amount amortized) on provincial bond sales

Profits on Foreign Exchange

Other (includes repayment of expenses incurred by province when issuing securities on behalf of government enterprises)

Own Enterprises

Amounts included here are listed in a footnote to Table 1. Interest on loans to government enterprises is classified as "interest" revenue. With

the exception of liquor profits, **unremitted** profits of government enterprises are not reflected in these statistics, i.e., only remittances appearing in provincial ordinary revenue are included. For additional statistics on provincial government enterprises see DBS Catalogue No. 61-204. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

Other Revenue

- (1) Contributions and grants from private sources
- (2) Escheates and forfeitures—(bank deposits, estates, fishing and hunting equipment)
- (3) Insurance recoveries on fire losses
- (4) Other

Transfers from Other Governments

These are set out in detail on Table 5. See explanatory comment to Table 5 on page 15.

EXPENDITURE

General Government

Executive and Administrative

- (1) Accounting, auditing and budgeting
- (2) Assessment, levy and collection of taxes
- (3) Collection and disbursement of funds
- (4) Employees' benefits
(allowances, grants or pensions paid direct by province and government contributions to pension or superannuation funds)
- (5) Executive council
- (6) Ministers of the Crown (salaries only)
- (7) Personnel administration (including civil service nurses)
- (8) Prime Minister's Office
- (9) Public buildings (supervision and control, maintenance and operation. Includes expenditures for public buildings serving more than one function, e.g. health and welfare)
- (10) Public debt and sinking fund administration—(salaries and other expenditures relating to administration but exclusive of amounts paid to outside sources relating to bond sales or retirements, see also "debt charges")
- (11) Purchasing and printing
- (12) Provincial Secretary's Office
- (13) Crown Litigation
- (14) Other

Legislative

- (1) Elections (general and special)
- (2) Maintenance of Government House (or Lieutenant-Governor's apartment)
- (3) Legislative Assembly
- (4) Legislative Council
- (5) Legislative Library
- (6) Lieutenant-Governor's office
- (7) Legislative Counsel
- (8) Revision of statutes
- (9) Other

Research, planning and statistics (research, particularly technical, may also be classified under other functional headings)

- (1) Central Statistical Bureau
- (2) General economic research
- (3) Other

Protection of Persons and Property

Law Enforcement (county courts, coroners, etc.)

Corrections (gaols and other institutions):

- Juvenile delinquents
- Other offenders

Police

Fire

Other

- (1) Registration:
 - Land titles and registry offices
 - Mining recorders' offices
 - Motor vehicle law—(administration and registration, and highway safety programmes)
 - Professional occupations
- (2) Regulation and inspection:
 - Business and finance
 - Buildings and equipment
 - Rental control
 - Fire Marshal's office
 - Other
- (3) Trusteeship:
 - Management of estates of mentally incompetent
 - Official guardian
 - Public trustee
- (4) Other

Transportation and Communications

Air

- (1) Administration and supervision
- (2) Construction and maintenance
- (3) Grants and subsidies
- (4) Other

Road

- (1) Administration and supervision, including resident engineers
- (2) Grants and subsidies
- (3) Construction, maintenance and repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

Rail

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Water

- (1) Administration and supervision
- (2) Coastwise and inland shipping subsidies
- (3) Docks and wharves construction and maintenance
- (4) Ferries construction, operation and maintenance
- (5) Other

Telecommunications

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Other

Health

Hospital Care (including hospital insurance schemes)

Administration—(including licensing and supervision)

Planning

General and special hospitals:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Nurses' training

Mental hospitals and hospital schools:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Tuberculosis hospitals:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Other

General Health

Administration

Planning

Research and statistics—(including vital statistics)

Personnel training

Other

Public Health (mainly preventive services):

Environmental health

Sanitation—(including water supply and sewage disposal control)

Milk and food control—(including pharmaceutical regulation and inspection)

Industrial health

Communicable disease control

Epidemiological control—(including immunization, isolation and quarantine but excluding isolation hospitals, which are included in hospital care)

Tuberculosis prevention—(including diagnostic clinics where these can be segregated from hospital costs)

V.D. control

Other

Mental health—(excluding hospital care)

Cancer—(excluding medical and hospital care)

Maternal and child health

Public health nursing

Health education

Dental health

Laboratory services

Local health services

Other

Medical, Dental and Allied Services

Administration

Physicians' services, such as those provided to persons receiving various welfare pensions

Nursing services

Dental care

Pharmaceuticals

Other

Social Welfare

Old age assistance-Pensions

Other aid to aged:

Administration and supervision

Construction and operation of provincial homes for the aged

Grants for construction and operation of other homes for the aged

Social Welfare — Concluded

Aid to the Blind — Pensions

Aid to the Disabled — Pensions

Aid to the Unemployed and Unemployables

- Administration and supervision
- Assistance payments directly to persons and to other governments
- Institutional relief (provided in provincial and other institutions)

Mothers' Allowances

- Administration and supervision
- Allowances

Child Welfare

- General:
 - Administration
 - Research, statistics and planning
- Child care and protection:
 - Children's aid societies:
 - Administration and supervision
 - Maintenance of wards
 - Other
 - Orphanages:
 - Administration
 - Maintenance and other payments
 - Day nurseries:
 - Administration
 - Maintenance payments

Labour—(excluding farm labour which is classified under Natural Resources and Primary Industries)

- General:
 - Administration
 - Research and planning
 - Statistics
 - Other
- Maintenance of labour standards:
 - Wages and hours of work
 - Inspection of working conditions
- Control of collective bargaining:
 - Conciliation
 - Arbitration
- Employment services

Winter Works Projects in Municipalities

Other Social Welfare

- General administration and supervision
- Research and planning
- Statistics
- Generalized family service:
 - Administration and supervision
 - Field service
- Widows' pensions
- Other

Recreational and Cultural Services

Archives, Art Galleries, Museums and Libraries

Parks, Beaches, Play Grounds, Zoos and Other Recreational Areas

Physical Culture

Other (including concert halls—construction and operation, or grants therefor)

Education

Schools Operated by Local Authorities (including vocational schools operated by local authorities):

- Administration
- Maintenance of standards:
 - Inspection
 - Attendance
 - Examinations
- Assistance to local schools:
 - Grants for construction
 - Grants for operation

Universities, Colleges and Other Schools

- Administration and supervision
- Provincial universities, colleges and schools:
 - Normal schools
 - Agricultural schools
 - Universities
 - Vocational schools (see also schools operated by local authorities)
 - Other
- Other universities, colleges and schools

Education of the Handicapped

- Schools for the blind
- Schools for the deaf and dumb

Contributions to Teachers' Superannuation and Pensions

- Administration
- Teachers' pensions
- Inspectors' pensions
- Contributions to teachers' pension funds

Other

- General:
 - Administration
 - Curricula
 - Research and planning
 - Statistics
 - Correspondence courses
- Other—(such as adult education, scholarships, bursaries and prizes)

Natural Resources and Primary Industries

Fish and Game

- (1) Administration and supervision
- (2) Control and regulation (enforcement and inspection services)

Fish and Game -- Concluded

- (3) Co-operation and marketing
- (4) Promotion and development—(fishing — fish hatcheries and ponds, purchase and distribution of fish, hunting, and trapping of fur, rehabilitation, game bounties, purchase and distribution of game)
- (5) Research and investigation—(animal pathology, biological and fish culture, economic and other research, statistics and publications)
- (6) Other

Forests

- (1) Administration and supervision
- (2) Control and regulation—(enforcement and inspection services, forest ranging, measurements and surveying)
- (3) Extension services—(grants to clubs and municipalities, short courses in forestry)
- (4) Promotion and development—(fire fighting and ranging, reforestation, forest access roads)
- (5) Research and investigation—(economic and other research, forest stations, statistics and publications)
- (6) Co-operation and markets
- (7) Other

Lands: Settlement and Agriculture

- (1) Administration and supervision
- (2) Control and regulation—(farm products control)
- (3) Co-operation and marketing
- (4) Drainage and irrigation
- (5) Extension services—(administration and office expenses, agricultural and horticultural societies, district agriculturists, exhibitions and fairs, short courses in agriculture, study groups and women's institutes, grants to clubs and municipalities)
- (6) Land settlement and rehabilitation
- (7) Land surveys
- (8) Production bonuses or subsidies—(cheese, feed and seed grains, hogs)
- (9) Promotion and development—(apiaries, dairying, field crops, fruit growing, horticulture, livestock, poultry, fur farms)
- (10) Research, investigation and demonstration—(animal pathology, drought control, economic and other research, farms and experimental stations, statistics and publications, veterinary services)
- (11) Soil surveys and conservation
- (12) Other—(such as farm labour)

Minerals and Mines

- (1) Administration and supervision
- (2) Control and regulation—(assessment and assaying, inspection and testing of mines, gas and oil wells)
- (3) Extension services—(short courses in mining and metallurgy)

Minerals and Mines -- Concluded

- (4) Production bonuses or subsidies—(coal, iron ore, natural gas, oil or petroleum)
- (5) Promotion and development—(coal and other mining, natural gas, oil and petroleum, quarrying, mining access roads)
- (6) Research and investigation—(geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

Water Resources

- (1) Administration and supervision
- (2) Control and regulation—(dams, hydraulic services, water storages)
- (3) Promotion and development—(engineering and surveys)
- (4) Research and investigation—(geodetic and hydraulic surveys)
- (5) Other

Other—(such as general planning of natural resource programmes and overall conservation schemes)

Trade and Industrial Development

- (1) Administration and supervision
- (2) Grants or subsidies
- (3) Tourist promotion and publicity
- (4) Other

Local Government Planning and Development

- (1) Administration and supervision
- (2) Assessment
- (3) Planning, including grants to associations or municipalities
- (4) Other

Debt Charges (excluding retirements)

Commission on sales of securities and other management charges

Discount on Securities Sold (or Amount Amortized)

Premium on Securities Purchased (or Amount Amortized)

Debt Retirement¹

- (1) Serial debentures—principal instalments
- (2) Sinking fund debentures—sinking fund contributions

¹Eliminated in these statistics. See Table 4, item 14 for amounts so eliminated.

Interest

- (1) Bank overdrafts and temporary loans
- (2) Guaranteed debt assumed
- (3) Bonded debt
- (4) Savings certificates and deposits
- (5) Treasury bills
- (6) Other borrowings — (superannuation and pension funds, trust funds)

Loss on Foreign Exchange**Own Enterprises**

Amounts included here are listed in a footnote to Table 2. See also notes in connection with revenue received from government enterprises. Administrative

expenses of government enterprises, such as liquor boards and power commissions, are not included in these "general" statistics.

Other Expenditures**Housing****Emergency measures****House Owners' subsidies**

Other (such as expenditures resulting from major fires, floods or other disasters)

Unconditional Transfers

APPENDIX B

SPECIAL FUNDS INCLUDED IN THESE STATISTICS

Newfoundland:

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities¹
Board of Liquor Control Building Corporation Limited
Centenary Buildings Corporation Limited
Co-operative Development Loan Board
Corner Brook Hospital Buildings Corporation Limited
Farm Development Loan Board
Fish Buildings Limited
Fisheries Assistance Fund
Fisheries Loan Board of Newfoundland
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board
Marystown Shipyard Construction Limited
Memorial Park Realty Corporation Limited
Memorial University of Newfoundland Building Corporation Limited
Mooring Cove Building Company Limited
Motor Vehicle Accident Security Account
Newfoundland Fisheries Development Authority
Newfoundland Government Building Corporation Limited
Northern Hospitals Building Corporation Limited
Nurses Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
Property Loss Reserve Fund
Public Libraries Board
St. Anthony Hospital Building Corporation Limited
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
University Extension Buildings (Newfoundland 1964) Limited
Unsatisfied Judgement Fund²
Vocational Schools (Western) Building Corporation Limited

Prince Edward Island:

Crop Insurance Board
Crown Building Corporation
Farm Establishment (Loan) Board
Fishermen's Loan Board
Hospital Services Commission¹
Insurance Reserve Fund
Senior Citizens Housing Corporation
Unsatisfied Judgement Fund

Nova Scotia:

Board of Commissioners of Public Utilities
Community Pastures Board
Industrial Development Fund

Industrial Expansion Fund
Industrial Loan Fund
Inverness Recreation and Playground Fund
Municipal Loan Fund
Nova Scotia Fishermen's Loan Board
Nova Scotia Farm Loan Board
Nova Scotia Research Foundation
Special Reserve Account
Universities Assistance Fund
Unsatisfied Judgement Fund

New Brunswick:

Board of Commissioners of Public Utilities³
Community Improvement Corporation
Crown Land Sinking Fund
Fire Prevention Act, 1943
Fishermen's Loan Board
Government House Trust Fund
Margaret R. Lynds Bequest
Provision for Matching Grants and Guarantees
Research and Productivity Council
Unsatisfied Judgement Fund
Verna MacDonald Bequest

Quebec:

Minimum Wage Commission¹

Ontario:

Alcoholism and Drug Addiction Research Foundation
Housing Corporation Limited
Motor Vehicle Accident Claims Fund
Niagara Parks Commission⁴
Ontario Development Corporation
Ontario Education Capital Aid Corporation
Ontario Hospital Services Commission¹
Ontario Housing Corporation
Ontario Junior Farmers Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation¹
Ontario Student Housing Corporation
Ontario Universities Capital Aid Corporation
Sheridan Park Corporation

Manitoba:

Co-operative Promotion Board
Cream Grading Account
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Hospital Services Fund¹
Land Titles Assurance Fund

Manitoba Centennial Corporation
Manitoba Crop Insurance Corporation
Manitoba Export Corporation
Milk Control Board⁵
Reserve for War and Post-War Emergencies
Unsatisfied Judgement Fund

Saskatchewan:

Agricultural Research Foundation⁶
Government Finance Office¹
Horned Cattle Purchases Trust Account
Industrial Development Fund¹
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Crop Insurance Board
Saskatchewan Diamond Jubilee and Canada Centennial Corporation
Saskatchewan Economic Development Corporation¹
Saskatchewan Hospitalization Fund¹
Saskatchewan Medical Care Insurance Fund¹
Saskatchewan Research Council
Student Aid Fund

Alberta:

Alberta Crop Insurance Corporation
Alberta Resources Railway Corporation
Alberta Universities Commission
Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrars' Assurance Fund
Wheat Board Monies Trust Account

British Columbia:

Beef Cattle Producers' Assistance Fund
British Columbia Medical Plan
Capital Improvement District Fund
Dairy Producers' Protection Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Land Settlement Board
Medical Grants Stabilization Fund
Pound District Act Trust Account
Scaling Fund
University Endowment Lands Administration Act

¹ Calendar year 1967.

² Levies are no longer payable to the provincial government but claims are still being settled.

³ Twelve months ended April 30, 1968.

⁴ Twelve months ended October 31, 1967.

⁵ Twelve months ended July 31, 1968.

⁶ Twelve months ended June 30, 1968.



CANADA. BUREAU OF STATISTICS

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

(1968

(Fiscal Year Ended March 31, 1969)



DOMINION BUREAU OF STATISTICS

DOMINION BUREAU OF STATISTICS

Governments Division

Provincial Government Section

PROVINCIAL GOVERNMENT FINANCE

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1968

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ERRATA

Page 7

Increase or Decrease in Provincial Revenue by Main Source from 1967-68 to 1968-69

	<u>Reads</u>	<u>Should read</u>	<u>Reads</u>	<u>Should read</u>
	<u>Sales tax</u>	<u>General sales tax</u>	<u>Other taxes</u>	<u>Other taxes</u>
Newfoundland .....\$'000,000	12.5	6.2	0.6	6.9
%	27.6	21.3	61.8	40.4
Prince Edward Island ..\$'000,000	2.0	0.6	-	1.4
%	21.0	14.6	18.1	25.5
Nova Scotia .....\$'000,000	5.9	2.8	0.1	3.2
%	10.6	10.8	8.6	10.2
New Brunswick .....\$'000,000	7.8	5.5	1.4	3.7
%	13.1	16.8	5.8	7.3
Quebec .....\$'000,000	87.4	23.3	24.0	88.1
%	11.1	5.0	28.5	21.6
Ontario .....\$'000,000	150.4	50.7	15.8	115.5
%	18.9	11.4	15.2	25.3
Manitoba .....\$'000,000	23.1	21.3	0.4	2.2
%	24.4	53.1	9.8	3.7
Saskatchewan .....\$'000,000	25.4	13.1	1.4	13.7
%	27.3	25.0	46.2	31.3
Alberta .....\$'000,000	19.5	-	1.8	21.3
%	37.4	-	32.5	36.8
British Columbia .....\$'000,000	16.4	12.1	1.6	5.9
%	6.9	7.2	5.5	5.8
Yukon .....\$'000,000	0.8	-	0.1	0.9
%	85.6	-	18.6	75.0
Northwest Territories..\$'000,000	0.4	-	-0.1	0.3
%	36.1	-	-100.0	27.2
Totals .....\$'000,000	351.6	135.6	47.1	263.1
%	15.7	10.8	18.4	21.4

TABLE OF CONTENTS

	Page	
Introduction	5	
Review of the Fiscal Year 1968-69:		
Revenue	7	
Expenditure	8	
Federal-Provincial Fiscal Arrangements	9	
Federal-Provincial-Municipal Winter Works Incentive Program	11	
Newfoundland Building Corporations	11	
Quebec Autoroutes Authority and British Columbia Ferry Authority	12	
Inter-Provincial Comparability	12	
Explanatory Comments	12	
Concepts and Definitions	20	
 Table		
1. General Revenue	21	22
2. General Expenditure	25	26
3. Reconciliation of General Revenue with Provincial Public Accounts	29	30
4. Reconciliation of General Expenditure with Provincial Public Accounts	31	32
5. Amounts Transferred from Other Governments	33	34
6. Own Source Revenue Deductions	39	40
7. Economic Classification of Gross General Revenue, by Province	41	43
8. Economic Classification of Gross General Expenditure, by Province	54	56
9. Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis	80	82
10. Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis	80	82
11. Historical Summaries of Gross General Revenue and Gross General Expenditure, by Province	81	83
 Appendix		
A. Classification of Revenue by Source and Expenditure by Function	94	96
B. List of Special Funds Included in the Statistics of the Report	100	107

SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

INTRODUCTION

This publication provides a summary of the revenue and expenditure of provincial governments in Canada and of the Yukon and Northwest Territories for the fiscal year ended March 31, 1969. Provincial government responsibilities are discharged through a combination of the following administrative bodies:

- Departmental organization,
- Special funds and agencies,
- Institutions,
- Enterprises or utilities.

The statistics contained in this report present the cost to provincial governments of the above administrative bodies with the exception of enterprises and utilities.

Operating statements of provincial government enterprises are not included in this publication because they are considered to be apart from general government. However, profits of enterprises paid to the government are included in revenue and government payments to enterprises are included in expenditure. The term "Net General Revenue" used in the report denotes that Gross General Revenue has been adjusted by deducting (a) all revenue of provincial government institutions, (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions.

The concept "Cost of Services Provided" was introduced in the 1966 issue of the publication. It is

intended to reflect the total cost of the services provided by provincial governments and their agencies even though these costs may be shared by other levels of government through conditional grants. Transfers received from federal or municipal governments are not deducted from gross expenditures, as they are in determining net general expenditure.

However, in order to permit the calculation of net general expenditure to satisfy the requirements of certain users, a supplementary table has been provided (Table 5) which indicates the expenditure functions to which these transfers apply.

The presentation of provincial government revenue and expenditure in this standard form provides a basis for inter-provincial comparisons having a greater degree of consistency than is possible through the use of the provincial public accounts. However, realistic inter-provincial comparability can only be obtained when provincial and municipal transactions are taken into account. More on this subject is said under the heading "Inter-provincial Comparability".

Finally it should be emphasized that the difference between revenue and expenditure as used in this report does not reflect the budgetary surplus or deficit position of a provincial government, but must be interpreted in accordance with the conceptual framework of the statistical series.

REVIEW OF THE 1968 - 69 FISCAL YEAR

Revenue

The gross general revenue of all provinces for the period under review showed an increase of \$1,536,448,000 or 17.9 per cent over the corresponding figure for the fiscal year ended March 31, 1968. Of this increase \$894,060,000 or 10.4 percentage points was accounted for by higher tax revenue, \$399,260,000 or 4.6 percentage points was accounted for by higher non-tax revenue from own sources and \$243,128,000 or 2.9 percentage points was accounted for by higher transfer payments from other levels of government.

Of the total increase in tax revenue, \$302,345,000 was contributed by additional personal income tax revenue. The gain from this source was assisted by the imposition of a 6 per cent surtax and the curtailment of dependant exemptions by the province of Quebec effective January 1, 1968. Corporation income tax revenue rose by \$64,306,000. The additional receipts from the levy were largely the result of natural growth as the only province to increase tax during the year was Newfoundland where the rate was raised from 11 to 12 per cent effective April 1, 1968. The additional revenue from general sales tax amounted to \$135,612,000. The appreciation of the yield from this source was assisted by the first full year of operation of the 5 per cent Manitoba levy as well as by an increase from 6 to 7 per cent in the rate of the Newfoundland impost effective April 1, 1968. The revenue from hospital and medicare premiums increased by \$128,673,000 over the previous year. The gain was largely attributable to the increase in hospital insurance premiums which took place in Ontario early in the year and to the inception of medicare in British Columbia on July 1, 1968 with the provincial share of the cost of the program financed largely by the imposition of this type of levy. The other provincial taxes contributed \$263,124,000 to the total increase in tax revenue. Selective increases in motor fuel taxation in Newfoundland, Prince Edward Island,

Quebec, Ontario, Alberta and the Northwest Territories, and in tobacco taxation in Newfoundland, Prince Edward Island, Quebec, Ontario and Saskatchewan early in 1968 added significantly to the yield of these sources.

The significant growth of non-tax revenue from own sources during the period under review resulted partially from a rapid increase in receipts from royalties on the exploitation of natural resources (\$92,534,000) and partially from a sharp rise in interest revenue (\$109,649,000). It must be noted, however, that the reclassification of receipts under the federal manpower training program (\$73,900,000) from transfer payments to sales of services distorts somewhat year-to-year comparison for revenue from that source. The revenue motor vehicle licenses and permits declined by \$435,000 from the previous year despite the introduction of higher rates in Prince Edward Island, Quebec, Ontario, Saskatchewan, Alberta and the Yukon during the year; this apparent anomaly was largely caused by an accounting change in Quebec that had increased 1967-68 receipts at the expense of 1968-69's. The revenue from the control and sale of alcoholic beverages by provincial liquor boards increased by a moderate \$40,811,000, assisted in part by selective mark-up increases in several provinces.

Transfer payments from other levels of government expanded substantially during the period under review. The classification change which took receipts under the federal manpower training program from this category to that of non-tax revenue from own sources (sales of services), however, prevents meaningful comparison between the two years.

The following table depicts the experience of the various provinces with regard to changes in the yields of their main revenue sources between 1967-68 and 1968-69:

Increase or Decrease in Provincial Revenue by Main Source from 1967-68 to 1968-69

		Personal income tax	Corpo- ration income tax	Sales tax	Hospital insurance and medicare premiums	Other taxes	Non-tax revenue from own sources	Transfers	Gross general revenue
Newfoundland	\$'000,000	2.1	2.8	12.5	—	0.6	7.6	5.3	30.9
	%	17.6	50.3	27.6	—	61.8	30.0	3.7	13.3
Prince Edward Island	\$'000,000	0.2	0.1	2.0	—	—	2.9	1.2	6.4
	%	11.0	10.8	21.0	—	18.1	37.0	4.3	13.3
Nova Scotia	\$'000,000	3.5	1.3	5.9	—	0.1	12.1	3.7	26.6
	%	13.4	12.8	10.6	—	8.6	26.0	2.2	8.6
New Brunswick	\$'000,000	2.9	0.6	7.8	—	1.4	7.6	12.6	32.9
	%	15.6	8.5	13.1	—	5.8	21.4	9.3	11.7
Quebec	\$'000,000	169.4	30.8	87.4	—	24.0	- 25.6	54.3	340.3
	%	32.1	20.0	11.1	—	28.5	- 7.5	9.2	13.7
Ontario	\$'000,000	69.5	28.1	150.4	74.3	15.8	165.9	92.4	596.4
	%	12.6	10.2	18.9	40.6	15.2	36.0	17.5	20.6
Manitoba	\$'000,000	10.9	2.6	23.1	0.4	0.4	12.0	- 6.1	43.3
	%	20.3	11.6	24.4	3.0	9.8	17.8	- 4.5	11.1
Saskatchewan	\$'000,000	6.4	4.0	25.4	—	1.4	5.8	1.2	44.2
	%	13.2	25.8	27.3	0.6	46.2	4.1	1.0	10.2
Alberta	\$'000,000	18.5	9.9	19.5	12.8	1.8	115.1	23.2	200.8
	%	23.2	24.9	37.4	100.0	32.5	34.1	16.0	30.4
British Columbia	\$'000,000	18.9	- 15.9	16.4	41.2	1.6	94.9	54.2	211.3
	%	13.3	- 24.8	6.9	365.4	5.5	44.2	42.2	25.5
Yukon	\$'000,000	—	—	0.8	—	0.1	0.3	0.9	2.1
	%	—	—	85.6	—	18.6	10.5	14.8	20.0
Northwest Territories	\$'000,000	—	—	0.4	—	- 0.1	0.7	0.2	1.2
	%	—	—	36.1	—	- 100.0	30.1	2.6	10.0
Totals	\$'000,000	302.3	64.3	351.6	128.7	47.1	399.3	243.1	1,536.4
	%	20.7	10.8	15.7	57.0	18.4	23.7	11.4	17.9

Expenditure

The gross general expenditure of the provinces and territories increased by \$1,295,155,000 or 14.3 per cent from 1967-68 to 1968-69. \$337,103,000 or 3.7 percentage points of this increase was accounted for by higher expenditure on education, \$362,268,000 or 4.0 percentage points by higher expenditure on health, \$147,846,000 or 1.6 percentage points by higher expenditure on social welfare, \$6,688,000 or only 0.1 percentage point by higher expenditure on transportation and communications, and \$441,250,000 or 4.9 percentage points by all other expenditures including transfers to other levels of government.

The significant increase in expenditure on education was largely attributable to rapidly increasing transfers to local school boards.

The substantial rise in health expenditure resulted in part from the continued rapid increase in the costs of hospital services and from the inception of the national

medicare program which, in the year under review, began its operations on July 1, 1968 in British Columbia (Saskatchewan already had a medicare program when the national scheme became operative).

The expenditure on social welfare also underwent a substantial appreciation during the year under review. This was attributable to a significant extent to a rapid rise in outlays for aid to the unemployed and unemployables caused by a notable rise in unemployment as a result of the inability of new job opportunities to keep pace with additions to the labour force.

The expenditure on transportation and communications just about levelled off in 1968-69. Contractions actually occurred in New Brunswick, Quebec, Alberta and British Columbia in this area during the year.

The following table shows what was the experience of the various provinces with regard to changes in outlays under their main functions of expenditure between 1967-68 and 1968-69:

Increase or Decrease in Provincial Expenditure by Main Function from 1967-68 to 1968-69

		Education	Health	Social welfare	Transportation and communications	Other expenditures including transfers	Gross general expenditure
Newfoundland	\$'000,000	- 8.7	7.0	3.5	4.6	1.1	7.5
	%	- 10.5	14.1	8.6	8.6	1.3	2.5
Prince Edward Island	\$'000,000	2.7	1.0	0.8	- 1.2	0.9	2.6
	%	26.0	10.6	- 10.1	- 9.7	6.7	4.8
Nova Scotia	\$'000,000	16.6	12.5	3.1	7.0	16.1	55.3
	%	18.4	18.2	13.2	10.9	21.1	17.1
New Brunswick	\$'000,000	29.2	6.2	7.3	- 19.2	4.3	27.8
	%	31.4	10.8	39.0	- 27.5	5.4	8.7
Quebec	\$'000,000	50.3	49.5	82.9	- 5.2	53.7	231.2
	%	6.7	7.9	21.7	- 1.6	9.2	8.7
Ontario	\$'000,000	126.0	157.6	34.2	25.1	277.0	619.9
	%	12.4	20.6	17.4	5.7	48.1	20.7
Manitoba	\$'000,000	23.6	12.0	8.4	4.5	- 2.0	46.5
	%	21.3	14.1	29.7	9.4	- 1.9	12.3
Saskatchewan	\$'000,000	13.8	8.1	0.1	6.5	11.2	39.7
	%	13.5	6.8	--	9.9	10.4	9.3
Alberta	\$'000,000	9.2	44.3	- 8.0	- 10.6	75.3	110.2
	%	3.3	26.2	- 10.6	- 10.8	52.6	14.5
British Columbia	\$'000,000	73.0	62.3	17.0	- 3.9	--	148.4
	%	37.8	33.3	22.1	- 3.0	--	18.5
Yukon	\$'000,000	0.8	1.1	0.2	- 1.2	0.5	1.4
	%	19.0	103.2	36.4	- 51.4	12.0	11.6
Northwest Territories	\$'000,000	0.6	0.5	- 0.1	0.3	3.3	4.6
	%	15.6	16.1	- 14.9	63.6	55.3	32.1
Totals	\$'000,000	337.1	362.1	147.8	6.7	441.4	1,295.1
	%	12.3	16.9	16.7	0.5	22.3	14.3

Federal-Provincial Fiscal Arrangements

From their beginning to 1962 — Early in World War II, in order to raise the large revenue required to finance military expenditures and stabilize the course of economic activities, the federal government entered into fiscal agreements with the provinces. Under the terms of these agreements, it was to assume full occupancy of the personal and corporation income tax fields for the duration of the conflict and make, in return, certain compensation payments to the provinces. In 1947, new arrangements were arrived at to run until 1952; they followed the rental principle whereby an agreeing province, i.e., a province which agreed to stay out of the income tax and succession duty fields, received rental payments from the federal government. Similar arrangements were again made in 1952 to run until 1957. In 1957, the rental arrangements were abandoned in favour of tax sharing arrangements under the terms of which the federal government shared in certain proportions with the provinces the yields of its income and inheritance taxes. The 1957 arrangements were complemented by an equalization system designed to raise the yield of the pertinent taxes in the less affluent provinces to guaranteed levels.

The 1962 arrangements — The 1957 arrangements came to an end in 1962. They were replaced by new arrangements to run from 1962 to 1967 that further developed the concept of tax sharing. Under the previous arrangements, tax sharing had been construed to be the enjoyment of the yields of the federal income and inheritance taxes in agreed-upon proportions by federal and provincial governments. Under the 1962 arrangements, tax sharing was conceived as a joint occupancy of the income tax field (both personal and corporate) with retention of tax sharing in the old sense for inheritance taxation. The federal government partially withdrew from the personal and corporation income tax field to let the provinces occupy the vacant area with similar levies of their own. Thus, provincial imposts on personal and corporate income came into being, and, though made largely painless by federal abatements, were none-the-less provincial levies which could be raised or lowered at the discretion of provincial governments. The 1957 arrangements had been very different in that regard; for the agreeing provinces, there had been no separate provincial levies on personal and corporate income, but only set shares of the pertinent federal taxes that could not be changed without federal concurrence.

The statute governing the 1962 arrangements, the Federal-Provincial Arrangements Act 1961, originally provided for:

(a) An abatement by the federal government of its basic personal income tax to the extent of 16 per cent in 1962 and by an additional one percentage point in each succeeding year until it reached 20 per cent in 1966.

- (b) An abatement by the federal government of its corporate income tax to the extent of 9 per cent of corporate taxable income.
- (c) The continuation of the 50 per cent credit for federal estate tax in provinces levying their own succession duties and the payment of 50 per cent of the federal estate tax collected in the other provinces.
- (d) The continuation of equalization payments based on a revised formula that took into account provincial revenues from natural resources and under which all provinces were "brought up" to the national average per capita yields of income and inheritance taxes and natural resource revenues.
- (e) Stabilization which was a guarantee that the provincial revenue from income and inheritance taxes plus equalization under the new system would not in any year be permitted to fall below 95 per cent of the average of provincial revenue in respect of the same sources for the two preceding years.
- (f) Continuation of university grants on the basis of \$2 per capita per province; in any province insisting on making these grants directly from its own revenue, the federal corporate income tax abatement was to be 10 rather than 9 per cent (complemented by an adjustment process to make up any discrepancies between the yield of this additional 1 percentage point of corporation income tax and what a grant of \$2 per capita would have provided).
- (g) Payment of annual Atlantic Provinces adjustment grants of \$10.5 million for each of the provinces of Newfoundland, Nova Scotia and New Brunswick and \$3.5 million for Prince Edward Island.
- (h) Payment of an additional grant of \$8 million annually to the province of Newfoundland.

With the passing of the years, substantive amendments were made to these terms. The main changes were as follows:

- (a) Effective January 1, 1965, the federal abatement of basic personal income tax was increased to 21 from 19 per cent and effective January 1, 1966, it was raised to 24 from 20 per cent.
- (b) Effective April 1, 1964, the equalization formula was revised to bring other provinces up to the average of the two top provinces instead of the national average. An adjustment was made, however, in provinces with above average revenue from natural resources; this adjustment took the form of a reduction equal to half the amount by which the average per capita natural resource revenue of that province over a three-year period exceeded the national average.
- (c) Effective April 1, 1963, British Columbia began to levy its own succession duties; estates in that province automatically became eligible for a 50 per cent abatement of federal inheritance taxation. British Columbia was thus joining Quebec and Ontario as a

succession-duty province. Effective April 1, 1964, the federal estate tax abatement (in a succession-duty province) or payment to the province (in the other provinces) was increased from 50 to 75 per cent. The succession-duty provinces were given the option of raising their rates to take up the room created by the federal abatement or of receiving a cash payment equal to 25 per cent of federal estate tax at full rates. British Columbia chose the former while Quebec and Ontario opted for the latter.

(d) Effective January 1, 1965, a federal abatement of a further 3 percentage points of basic personal income tax was provided to any province which chose to operate itself a program of allowances for individuals aged sixteen and seventeen in full-time attendance at educational institutions. Only Quebec availed itself of the offer; in the other provinces, the program was to be a federal venture. Additional federal abatements of basic personal income tax also became available in 1965 under the terms of the Established Programs (Interim Arrangements) Act. These abatements were related to the financing of certain federal-provincial shared-cost programs and allowed any province wishing to assume full responsibility for such programs to "opt out" without losing the financial benefit associated with their otherwise "shared-cost" nature. The abatements were scaled by program in accordance with federal participation and were subject to equalization designed to bring the per capita yield from the specified abatement points up to the average per capita yield of the same number of points in the top two provinces. Provision was made for an adjustment process to insure that the yields of the additional abatement points would be of the same order as the amounts which the province would have received if it had remained a party to the "shared-cost" arrangement. Only Quebec elected for "opting out" and it did so for all programs in respect of which fiscal compensation was offered. As a result of the Quebec position with regard to allowances for students aged sixteen and seventeen and "shared-cost" programs, the federal abatement in respect of basic personal income tax in that province rose to 44 per cent in 1965 and 47 per cent in 1966, i.e., 23 percentage points above that in the other provinces.

(e) The Canada Assistance Plan came into operation on July 1, 1966. It aimed at the promotion and better co-ordination of welfare programs in and among the provinces. It combined previously separate programs such as old age assistance, disabled persons allowances and unemployment assistance into one integrated program of comprehensive public assistance that also provided medical care for welfare recipients including needy mothers and children.¹ At the same time, it modified the relationships established between

programs and basic personal income tax abatements for "opting out" purposes. Previously, there had been an allotment of 2 percentage points to old age assistance, blind and disabled allowances and 2 percentage points to the welfare portion of unemployment assistance. Under the new arrangement these programs were to be combined and supplemented by all other forms of unemployment assistance and allotted four basic personal income tax points.

(f) Effective January 1, 1966, the federal government increased the provincial share of corporation income tax on power utilities from 50 to 95 per cent.

(g) Effective January 1, 1966, the formula for grants to universities was modified to allow for \$5 rather than \$2 per capita.

The Present Arrangements — The 1962 Federal-Provincial Arrangements, as modified by the changes made thereto over the period 1962 to 1967, were renewed with certain modifications in 1967 to run until 1972. The tax collection agreements entered into by provincial governments under the Arrangements were extended indefinitely in 1968 subject to termination on due notice.

One important modification in the renewed Arrangements relates to university grants and the broader issue of federal financial assistance to post-secondary education. In 1967, the federal government agreed to raise its support in this area from \$5 per capita to 50 per cent of the operating costs of post-secondary education or, at the option of the province, to an amount equal to \$15 per capita (1967 - 68 population) escalated annually thereafter at the national rate of growth of post-secondary education operating expenditures. The federal contribution in all provinces except Quebec was to take the form of the grant of an additional 4 percentage points of basic personal income tax and of an additional 1 percentage point of corporate taxable income coupled with associated equalization and whatever adjustment payment was necessary to come up to the per capita or operating costs guarantee. The province of Quebec was granted an additional 3 percentage points of basic personal income tax with associated equalization and adjustment-to-guarantee payment. The different treatment of Quebec was due to the fact that the province had not been a recipient of university grants and had already been given fiscal compensation on that account under the previous arrangements.

The renewed Arrangements also extended the availability of conditional capital grants under the Technical and Vocational Training Act (originally scheduled to expire on March 31, 1967) without time limit until they reached \$800 per capita of 1961 population aged 15 to 19 in each province. Moreover, the full cost of training allowances to adults taking occupational training and the full cost of the relevant programs was assumed by the federal government.

¹ With the inception of medicare programs in all provinces, the medical care aspect of the Canada Assistance Plan was to gradually phase out of existence.

Another important modification in the renewed Arrangements relates to the equalization formula. In contrast to the 1962 - 67 formula which was largely anchored to the yield of the income and inheritance taxes, the new formula takes account of sixteen sources covering the whole spectrum of provincial revenues from provincial sources. Equalization is established for every province and for each source by multiplying the aggregate revenue of all provinces from that source by the difference between the ratio of population of the province to population of all provinces and the ratio of revenue base of the province to the aggregate revenue base of all provinces. Total equalization for a particular province is the algebraic sum of the equalization payments established for each of the sixteen revenue sources.

Federal-Provincial-Municipal Winter Works Incentive Program

The Federal-Provincial-Municipal Winter Works Incentive Program introduced in 1958-59 and under which the Federal Government contributed an amount equal to one-half the cost of labour incurred on winter works projects by municipalities was still operative for part of 1968 - 69. In areas designated by the Minister of Labour to have high winter unemployment, the Federal Government contributed 60 per cent of the labour costs. All payments by the Federal Government were channelled through the provincial governments. All provinces except Newfoundland provided a further contribution to the

municipalities toward this labour cost. The Provincial Public Accounts do not reveal the nature of the projects which were carried on by the municipal governments but, in this report, the federal and provincial contributions to municipalities under this program have been classified under the heading of "Social Welfare" (see line 33, Table 2). The amount involved in 1968 - 69 was \$37,118,000, while the corresponding figure for 1967 - 68 was \$45,742,000. On August 29, 1968, the Federal Government discontinued the program.

Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corporations. The Newfoundland Government has entered into long-term hire purchase agreements with these corporations. For the fiscal year under review, the capital expenditures made by the corporations are included in the provincial government expenditures and the annual "rent" paid to the corporations and appearing in the budgetary expenditure in the provincial public accounts has been replaced by the interest and principal payments made by the corporations on their bonded debt. The principal payment on this debt is then excluded from final figure for ordinary and capital (general) expenditure.

The following table shows the functions to which the expenditures of each of these corporations have been allocated.

Newfoundland Building Corporations

	Interest	Other Functions	
	\$'000		
Bell Island Hospital Building Corporation Limited	62	—	
B.L.C. Building Corporation Limited	178	—	
Corner Brook Hospital Buildings Corporation Limited	170	—	
Fish Building Limited	160	—	
Gander Hospital Corporation Limited	284	—	
Grace Hospital Extension Corporation Limited	534	—	
Grand Falls Hospital Corporation Limited	201	—	
Memorial Park Realty Corporation Limited	—	1	General Government
Memorial University of Newfoundland Building Corporation Limited	626	—	
Mooring Cove Building Company Limited	—	123	Natural resources and primary industries—fish and game
Newfoundland and Government Building Corporation Limited	447	—	
Northern Hospitals Building Corporation Limited	412	—	
Nurses' Training School Building Corporation Limited	324	—	
Pepperrell Hospital Reconstruction Corporation Limited	322	—	
St. Anthony Hospital Building Corporation Limited	—	21	Health—Hospital care
St. John's Infirmary Building Corporation Limited	239	—	
Technical College Building Corporation Limited	360	—	
University Extension Building (Newfoundland 1964) Limited	—	197	Education
Vocational Schools (Western) Building Corporation Limited	215	—	
Totals	4,534	342	

Quebec Autoroutes Authority and British Columbia Ferry Authority

The general revenue and expenditure tables in this report do **not** include the revenues and expenditures of the Quebec Autoroutes Authority, a toll authority set up by the province of Quebec in 1957. This entity is considered as a provincial government enterprise for statistical purposes.

The tables include, however, the revenues and expenditures of the British Columbia Ferry Authority which, in accordance with the British Columbia Ferry Authority (Vesting) Act, saw its assets and liabilities, other than self-liquidating debentures outstanding, transferred to the British Columbia Department of Highways on February 16, 1968. In prior years, this agency was considered to be a government enterprise and its transactions were left out of corresponding reports. The following tables show the revenues and expenditures of the Quebec Autoroutes Authority for the year ended December 31, 1968:

THE QUEBEC AUTOROUTES AUTHORITY REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED DECEMBER 31, 1968

Revenue:	\$'000
Sales and services, tolls, etc.	13,131
Total revenue	13,131
General expenditure:	
Highways, roads and bridges	5,238
Debt charges, exclusive of debt retirement	18,982
Total gross expenditure (exclusive of debt retirement)	24,220

The above statement has been prepared using the same type of analysis as in the main tables of this report. For example, "general" expenditure includes both the ordinary and capital outlays made by the Authority for the period under review and excludes sinking fund earnings and provisions for debt retirement.

In any study of inter-governmental statistics relating to expenditures on highways, roads and bridges, the

transactions of the Quebec Autoroutes Authority should be taken into consideration.

Inter-Provincial Comparability

As indicated previously, Quebec has opted out of several federal-provincial shared-cost programs and collects additional income taxes which might be said to correspond to the federal contributions in respect of these programs received by the other provinces. In this publication, grants-in-aid and shared-cost contributions received by the provinces are included in gross general revenue and corresponding amounts are included in gross general expenditure. The same amounts are excluded, however, from net general revenue (Table 1, item 53) while they remain in cost of services provided (Table 2, item 77). Similar treatment is not possible for Quebec since the additional tax collections in compensation for opting out in that province are not earmarked for any particular purpose and expenditures on all programs are made from general revenues. Thus, as far as Quebec is concerned, net general revenue in this report does not constitute a valid base for inter-provincial comparison. The "gross revenue" and "gross expenditure" concepts provide measures of inter-provincial comparability, but at the total level only. Moreover, as previously mentioned, special caution must be exercised with regard to the particular treatment accorded to the Quebec Autoroutes Authority. In fact because of the varying importance of provincial government enterprises in the activities of the provincial public sector in the ten provinces and, even more, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete inter-provincial comparability can only be achieved when provincial government and provincial government enterprise operations are integrated and provincial and municipal operations are consolidated. The reader is cautioned that this publication covers only that part of the public sector financial universe which relates to the operations of provincial government proper and those of their special funds and agencies. Consolidation of provincial-municipal transactions into a combined provincial-municipal statistical universe are contained in the publication *Consolidated Public Finance* (DBS Catalogue No. 68-202). The operations of government enterprises are not integrated in this consolidation with those of governments; there is, however, a separate publication dealing with the operations of provincial government enterprises which is called *Provincial Government Enterprise Finance* (DBS Catalogue No. 61-204).

EXPLANATORY COMMENTS

Tables 1 and 2 — General Revenue and Expenditure

These tables include the capital and current revenue and expenditure transactions of provincial government departments and of certain administrative

or special funds, the operations of which are accounted for separately by provincial governments, but which embrace normal government functions.

In order to achieve a measure of inter-provincial comparability, certain adjustments have been made to the figures shown in the provincial public accounts. Reconciliations of "general" revenue and expenditure as defined in this report with provincial ordinary or current accounts are to be found in Tables 3 and 4. The adjustments are explained more fully in the commentary to those tables.

For details on the types of revenue and expenditure which appear in the various "source" and "function" categories in this publication see Appendix A.

Table 1 shows "gross" or total revenue received from all sources adjusted where necessary to a comparative basis for all provinces and "net" general revenue. The latter item is arrived at by deducting from gross revenue (a) all revenue of provincial government institutions (b) revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions.

Table 2 shows provincial gross general expenditure (representing the total financial burden of services) by function, adjusted to a comparative basis and "cost of services provided". The latter item is arrived at by deducting from gross general expenditure (a) all revenue of provincial government institutions and (b) revenue in the form of interest, premium, discount and exchange.

Certain items of revenue shown in Table 1 are broken down into more detail elsewhere in the publication. For the detail of the unconditional transfers as recorded in item 43 of Table 1, see items 1 to 11 of Table 5. For the detail of the grants-in-aid and shared-cost contributions from municipal governments as shown in item 37 of Table 1, see items 89 to 102 of Table 5.

"Other" taxes Table 1, item 14 consists of the following items which are gross amounts, i.e., before deduction of any commissions payable to collectors:

Other Taxes

	\$'000		\$'000
Newfoundland:		Ontario:	
Tax on fire insurance premiums	334	Fire marshal tax	853
Public utilities assessment levy	90	Security transfer tax	7,494
Tax on premiums under the Insurance Act	420	Land transfer tax	12,567
Total	844	Tax on premiums under the Insurance Act	21
		Total	20,935
Prince Edward Island:		Manitoba:	
Fire prevention tax	4	Crop insurance premiums	2,324
Crop insurance premiums	22	Fire prevention tax	97
Total	26	Total	2,421
Nova Scotia:		Saskatchewan:	
Tax on fire insurance premiums	59	Crop insurance premiums	1,873
		Fire prevention assessment levy	128
New Brunswick:		Motor vehicle premiums	305
Fire marshal tax	98	Total	2,306
Public utilities assessment levy	34	Alberta:	
Total	132	Crop insurance premiums	3,458
		Fire prevention tax	73
Quebec:		Total	3,531
Security transfer tax	3,627	British Columbia:	
Syndicat national de rachat	154	Fire marshal tax	335
Crop insurance premiums	1,060		
Total	4,841	Yukon:	
		Fur export tax	3

Tables 3 and 4 — Reconciliation of General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and gross general expenditure as appearing in this publication. They also show the steps taken to arrive at net general revenue and cost of services provided.

In some provinces, administrative or special funds have been created, the revenues and expenditures of which are accounted for separately and are not included in provincial current revenues and expenditures despite the fact that the agencies in question perform functions that are really of a governmental nature. For purposes of

the present statistics, the revenues and expenditures of such funds have been classified by source and function and included in general revenue and expenditure. See Tables 3 and 4, item 2.

Tables 3 and 4, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. **These adjustments do not affect the surplus position as shown in the public accounts;** they are necessary because of variations in the extent of the deductions made in the public accounts.

Not all provinces include in ordinary revenue the amount actually earned from the control and sale of alcoholic beverages. Liquor boards are classified as provincial government enterprises in DBS statistics, and their net profits (gross receipts less cost of sales and administrative expenses) are shown in Table 1. See Table 3, items 7 and 19.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, actual profits for the year in question are offset against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 3 and 4 under a number of headings. See items 14, 15 and 16 on both of these tables.

In order to achieve inter-provincial comparability and facilitate the task of consolidating transactions between levels of government, payments under the

Federal-Provincial Fiscal Arrangements Act and under the Established Program (Interim Arrangements Act) have been adjusted to agree with the payments made by the Government of Canada as appearing in the federal public accounts. See Table 3, items 8 and 20.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in Public Accounts as revenue or expenditure have been looked upon as **refunds of current year's expenditure or refunds of current year's revenue** and therefore deducted. See items 11, 12 and 13 on Tables 3 and 4.

Sinking fund earnings are not considered to be part of general revenue and therefore have been deducted wherever they have been included in provincial ordinary revenue. See Table 3, item 14.

Adjustments for non-revenue and surplus receipts covering refunds of previous years' expenditure, repayment of advances (if credited to revenue) etc., are shown in Table 3, item 21, while those for non-expense and surplus payments covering advances charged to current account, refunds of previous years' revenue, transfers to reserves for doubtful accounts, etc., are shown in Table 4, item 19.

The consolidation of special funds with provincial ordinary accounts makes it necessary to eliminate inter-fund transactions. The same operation must be performed in instances involving transfers between current and capital account and from one vote to another. See Tables 3 and 4 under "interfund eliminations".

For a list of those special funds and trust accounts, the operations of which have been included in "general" revenue and expenditure for the fiscal year covered in this report, see Appendix B.

Table 5 — Amounts Transferred from Other Governments

This table shows the revenue received by provincial governments in the form of conditional and unconditional transfers from the federal and local levels of government. The conditional transfers or shared-cost contributions are related to the expenditure function to which they apply on the basis of information contained in provincial financial statements, with the exception of the province of British Columbia. Because the detail by function is not available for this province, conditional transfers from the federal government have been distributed as per the DBS publication *Federal Government Finance, 1968* (Catalogue No. 68-211) which indicates

the purpose of these payments; transfers from local governments have been applied to "Other Expenditures". However, as a result of the different accounting methods employed by the federal and British Columbia governments, the total amount of conditional transfers recorded by the province does not agree with the amount shown in the Public Accounts of the Government of Canada. An adjustment has, therefore, been made to reconcile the two sources. (See item 86.)

The total in this table for each province agrees with item 44 in Table 1.

Table 6 – Own-source Revenue Deductions

This table provides the detail, by function of item 48 in Table 1 and item 76 in Table 2. The amounts in the table represent revenue derived from expenditure functions and, in order to put the revenue and expenditure of all provinces on a comparable basis, these revenue items are deducted from gross general revenue and from gross general expenditure. These funds are considered to be reductions of expenditure and not revenue in the true sense, i.e., income raised to meet expenditure.

They consist largely of **institutional revenue**, that is revenue from the sale of goods and services by provincial institutions such as agricultural schools, hospitals, and penal institutions.

Revenue in the form of interest, premium on the issuance of securities and exchange is offset against the expenditure for debt charges.

Table 7 – Economic Classification of Gross General Revenue by Source

This table classifies the gross general revenue of provincial and territorial governments by source as understood for purposes of the national accounts statistics (see DBS *National Income and Expenditure Accounts* (Catalogue No. 13-001), Table 6). The sources of government revenues for national accounts purposes are the direct taxes on persons and business, indirect taxes, the transfers from persons and other levels of government, and investment income.

to individuals, hunting and fishing licences, marriage licences and fines.

Transfers from Other Levels of Government

Transfers from other levels of government include both conditional and unconditional payments. The provincial share of the federal estate tax is classified in this category.

Investment Income

Investment income includes interest receipts, profits on foreign exchange, royalties (described as revenue from charges and levies on the exploitation of natural resources owned by the Crown) and the remitted trading profits of government enterprises other than liquor boards. In practice, royalties cover charges of this designation as well as stumpage dues, water power rentals, and assorted other imposts and fees on the exploitation of natural resources on Crown land.

Other Revenue

This category covers items which are considered in the present statistics but not in the national accounts series and certain items which are subject to adjustments to allow for the subsequent reconciliation of the two series, i.e., amounts that represent only part of revenues fully considered in the national accounts series. Revenues which are not considered in the national accounts statistics include sales of goods and services by government departments and institutions (netted out of related expenditures in the national accounts series) and sales of land and used fixed assets (transactions which do not add to production in the national accounts sense). Items which are subject to adjustments to allow for the subsequent reconciliation of the two series include receipts by government of certain contributions to non-trusted pension plans or to social insurance programs that it operates.

Direct Taxes on Persons

Direct taxes on persons include personal income tax and succession duties but not the provincial share of the federal estate tax which is treated as a transfer from other levels of government.

Direct Taxes on Business

Direct taxes on business include corporation income tax and the levies imposed on logging and mining income.

Indirect Taxes

Indirect taxes encompass general sales tax, the imposts on motor fuel, tobacco and spirits, premiums of insurance companies, places of business, paid-up capital, admissions to places of amusement, real and personal property, and the exploitation of natural resources (other than royalties), as well as the business component of motor vehicle licences and permits, the trading profits of liquor boards, and all taxes, licences and permits not elsewhere accounted for.

Transfers from Persons

Transfers from persons comprise hospitalization and medicare premiums, the personal component of motor vehicle licences and permits, liquor permits sold

Table 8 – Economic Classification of Gross General Expenditure by Object

This table classifies the gross general expenditure of provincial and territorial governments by object as understood for purposes of the national accounts statistics (see DBS *National Income and Expenditure*

Accounts (Catalogue No. 13-001), Table 6). It shows whether outlays are made by way of purchases of goods and services or by way of transfers to persons, business or other levels of government.

Wages and Salaries

The compilation of salaries and wages on a functional basis for each province is prepared by the Provincial Employment and Payrolls Unit of the Provincial Government Section, Governments Division, except in the case of British Columbia for which data is not available. This category includes expenditures on salaries and wages charged to budgetary expenditures as well as the corresponding outlays paid out of the special funds listed in Appendix B on page 100 of this publication.

Other Expenditures on Goods and Services

This category is the residual of all other final expenditures of government and includes purchases of office equipment and supplies, travelling expenses, payments for professional services provided by the business or personal sectors, etc.

Transfers to Persons

Transfers to persons consists of payments made to individuals and certain institutions for which no direct service was rendered by the recipients. Included in this category are payments to private non-commercial organizations or institutions such as universities and other post-secondary educational institutions, health associations, etc., as well as interest on the public debt. Grants by the Province of Ontario to its municipalities for the purpose of reducing taxes on residential and farm properties are also treated as transfers to persons.

Transfers to Business

This category includes both amounts contributed towards current operations (subsidies) and capital assistance. Subsidies are payments made to producers to make it possible to sell goods at lower prices. They are designed to stabilize prices at consumer level or to main-

tain income at producer level. They are presently paid to producers of wool, cheese, hogs and livestock for breeding purposes as well as to certain concerns engaged in the exploitation of iron ore and peat deposits or in the operation of ferry services. Homeowners' subsidies paid by the provinces of Saskatchewan, Alberta and British Columbia are included in transfers to business. Capital assistance covers all grants made to business with the object of assisting in the construction of new facilities or in the acquisition of new machinery and equipment.

Transfers to Other Levels of Government

Transfers to other levels of government are mainly of two kinds; namely transfers to local governments and transfers to public hospitals (public hospitals are regarded as a sub-sector of government in the national accounts series). The term "local governments" refers to the governments of cities, towns, villages, counties, townships, and rural districts as well as to local school boards and conservation authorities. It does not, however, cover local library boards.

Other Expenditure

This category covers items which are considered in the present statistics but not in the national accounts series and certain items which are subject to adjustments to allow for the subsequent reconciliation of the two series, i.e., amounts that represent only part of expenditures fully considered in the national accounts series. Expenditures which are not considered in national accounts statistics include purchases of land and used fixed assets (transactions which do not add to production in the national accounts sense) and certain items offset against revenue such as current losses of government enterprises and write-offs of fixed assets. Items which are subject to adjustments to allow for the subsequent reconciliation of the two series include partial contributions to non-trusted pension plans and to social insurance programs operated by government.

Table 9 — Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis

This table effects a reconciliation between gross general revenue of provincial and territorial governments as per Table 7 and provincial government revenue as established for purposes of DBS *National Income and Expenditure Accounts* (Catalogue No. 13-001). The reconciliation is at the all-Canada level (the national accounts series is not published on an individual province basis) and the accounting period concerned is the fiscal year (twelve-month period ending on March 31).

The adjustments to arrive at this reconciliation are as follows:

Substitution of Personal Income Tax Collections for Payments in Respect of Personal Income Tax

In nine provinces (all except Quebec), the provincial personal income tax is collected by the federal government under the terms of federal-provincial tax collection agreements. Estimates are made by the federal authorities before the beginning of a fiscal year of the amounts of provincial personal income tax to be collected in the individual provinces. These estimates are then used to make regular monthly payments to the provinces during the year. Adjustments can later be made to these payments on the basis of actual collection

experience. At the same time as it makes monthly personal income tax payments to the nine tax collection agreement provinces, the federal government collects each month personal income tax and allocates a share of it to the provincial tax collection agreements account on their behalf. In the present statistics, it is the federal payments in respect of personal income tax to the tax collection agreement provinces that is recorded as revenue from this source for these provinces while, in the national accounts statistics, it is the share of actual revenue collected by the federal government and allocated to the provincial tax collection agreements account that is taken into account. To reconcile the two series, the federal payments in respect of personal income tax to the tax collection agreement provinces must be replaced by the share of actual federal collections that belongs to these provinces. This difference between the two series does not arise in Quebec because the province collects its own provincial personal income tax and its collections are recorded as revenue from that source in both series.

Substitution of Corporation Income Tax Accruals for Corporation Income Tax Collections

For national accounts purposes, it is corporation income tax accruals and not corporation income tax collections that constitute revenue from that source. There is a fundamental departure in this area with the present statistics. The latter is interested in the cash position of governments and, consequently, in collection figures for corporation income tax revenue; the national accounts series is interested in assessing economic impact and thus looks to the accrual of corporation income tax liabilities. Corporation income tax accruals are also necessary to maintain consistency between the government and the business sectors of the national accounts; in the business sector, it is the current corporate profit position which is used in the measure of gross national product. Under existing tax legislation, corporations have the option to make their tax remittances either on the basis of their taxable income of the previous year or on an estimate of their current profits. When profits are increasing, the tendency is to use taxable income of the previous year as a payment base. This results in a time lag of anywhere from six months to a year between accrual of tax liability and its full discharge. It is this lag that the national accounts series endeavours to overcome by the accrual approach. To reconcile the present statistics with the national accounts series, it is thus necessary to replace corporation income tax collections by corporation income tax accruals.

Contributions To and Other Income of Social Insurance Programs

For national accounts purposes, employer and employee contributions to social insurance programs constitute government revenue from the main source

“direct taxes — persons”. These contributions, by and large, fall outside the scope of the present statistics. The most important social insurance program at the provincial level of government is workmen’s compensation which is a comprehensive health care and insurance maintenance scheme for workers involved in industrial accidents. Contributions to finance this program come from employers. The portion of contributions relating to income maintenance insurance is included in the national accounts series on the provincial government sub-sector (the portion relating to health care is deemed to be in the personal sector). The reconciliation of the present statistics with the comparable national accounts series thus requires that the portion of employers’ contributions to workmen’s compensation relating to income maintenance insurance and all other contributions by employers and employees to social insurance programs operated by provincial governments (such as vacation-with-pay programs) be brought into government revenue. It also requires that the other income of the funds administering these programs (such as investment income) be added to the related revenue of government.

Employer and Employee Contributions To and Other Income of Non-trusted Pension Plans

For national accounts purposes, both employer and employee contributions to non-trusted pension plans operated by government are brought into government revenue as “direct taxes — persons”. In the statistics of this report, contributions by government as an employer to the non-trusted pension plans that it operates are reduced by the contributions that it collects from employees and, in some cases, from employers other than itself and shown in net fashion on the expenditure side. Hence the reconciliation of the present statistics to the national accounts series calls for inter-related adjustments to the revenue and expenditure sides. The expenditure side adjustments are described in the commentary relating to expenditure reconciliation between the two series. The revenue side adjustment consists in adding to the revenue of government all contributions made to the non-trusted pension plans that it operates including its own contributions as well as those of government employees and all other individuals covered by such plans. Moreover, the other income of these plans (such as investment income) must also be taken into account.

Adjustments to Transfers from Other Levels of Government

The unconditional transfers from other levels of government appearing in the statistics of this report correspond to those carried in the national accounts series. The figures in question are obtained from federal sources (all unconditional transfers from other levels of government to the provinces are of federal origin). There is a difference, however, between the two series with regard to conditional transfers from other levels of

government. The figures included in the present statistics are those appearing in the public accounts of provincial and territorial governments while the figures incorporated in the national accounts series are those reported in the federal public accounts. To reconcile the present statistics with the corresponding national accounts data, the difference in conditional transfers between the federal public accounts and the provincial and territorial public accounts is added to provincial revenue.

Imputed Banking Services

Included in the national accounts series is an imputation in respect of banking services. This adjustment is made in order to account for the value of banking services provided without specific charge to government. The adjustment is made on both the revenue and expenditure sides. The reconciliation of the two series makes it necessary to carry this imputation, as far as the revenue side is concerned, as an adjustment to “investment income”.

Sinking Fund Earnings

The earnings of sinking funds are not considered as revenue of government for purposes of the statistics of this report. They have to be added to gross general revenue to reconcile it with the corresponding national income and expenditure accounts data.

Revenue Offset Against Expenditure for National Accounts Purposes

In Table 7 (Economic Classification of Gross General Revenue by Source), amounts are allocated to the residual category called “other revenue” in respect of sales of goods and services by government departments and institutions. These amounts are netted out of related expenditures for national accounts purposes on the theory that government involvement in the provision of ordinary commercial goods and services is incidental to its normal activities and that the transactions concerned more properly belong to other sectors of the accounts. To reconcile the present statistics with the corresponding national accounts data, proceeds from the sales of ordinary commercial goods and services by government must be deducted from government revenue.

Revenue Not Resulting from Productive Activities for National Accounts Purposes

In Table 7 (Economic Classification of Gross General Revenue by Source), the proceeds from sales of

land or used fixed assets are allocated to the residual category “other revenue”. These proceeds constitute revenue for purposes of the statistics of this report but not for purposes of the national accounts series. The reason for their exclusion from the latter is that such transactions do not add to production and consequently cannot be considered in the national accounts framework. To reconcile the present statistics with the corresponding national accounts data, the proceeds from these transactions must be deducted from government revenue.

Deficits of Enterprises Offset Against Remitted Profits

The statistics of this report shows the transactions of governments with their enterprises on a gross basis, i.e., the profit remittances of enterprises are recorded as revenue and the payments made by governments to their enterprises to help them meet their deficits are shown as expenditure. The national accounts series reflects only the net position resulting from these transactions. To reconcile the statistics of this report with the corresponding national accounts data, the payments made by governments to their enterprises to help them meet their deficits must be deducted from both government revenue and government expenditure.

Other Additions and Deductions

These residual adjustments fluctuate widely from fiscal year to fiscal year. Some of them relate to the year-ends of special funds with fiscal periods that do not coincide with the fiscal year of government. In the statistics of this report, the revenues of these funds for their fiscal periods most closely related to the fiscal year of government are aggregated with the revenue of government, while, in the national accounts series, adjustments are made to bring all revenues of the government universe onto the same fiscal year basis. These adjustments must be taken into account to reconcile the two series. Similarly additions or deductions must be made to the statistics of this report to make allowances for the adjustments sometimes made in the national accounts series in eliminating double-counting when the revenues of special funds are brought together with those of government (the interfunding procedure used in the compilation of the series of this report differs from that employed in compiling the national accounts series).

Table 10 – Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis

This table effects a reconciliation between gross general expenditure of provincial and territorial governments as per Table 8 and provincial government current expenditure as established for purposes of DBS *National Income and Expenditure Accounts* (Catalogue No. 13-001). The reconciliation is at the all-Canada level (as

mentioned in the commentary pertaining to Table 9, the national accounts series is not published on an individual province basis) and the accounting period concerned is the fiscal year (twelve-month period ending on March 31).

The adjustments to arrive at this reconciliation are as follows:

Expenditures of Social Insurance Programs

For national accounts purposes, the expenditures of social insurance programs constitute government expenditures in the nature of “transfers to persons” and “purchases of goods and services”. These expenditures largely fall outside the scope of the statistics of this report. The most important social insurance program at the provincial level is workmen’s compensation. The portion of expenditures incurred by the provincial boards operating this program that relates to income maintenance insurance is included in the national accounts series on the provincial government sub-sector (the portion relating to health care is deemed to be in the personal sector). The reconciliation of the present statistics with the comparable national accounts series thus requires that the expenditures of workmen’s compensation boards relating to income maintenance insurance and the expenditures of all other social insurance programs operated by provincial governments (such as vacation-with-pay programs) be brought into government expenditure. It also requires that outlays made by government in respect of social insurance programs and included in the statistics of this report be deducted in bringing the total expenditures of these social insurance programs into that of government.

Expenditures of Non-trusted Pension Plans

For national accounts purposes, both the contributions of government as an employer to the non-trusted pension plan that it operates and the payments of benefits by the plans are brought into government expenditure. The contributions of government as an employer are treated as “purchases of goods and services” (supplementary wages and salaries in the occurrence); they are offset in the consolidation of the transactions of government and its non-trusted pension plans by the same contributions brought into government revenue as “direct taxes – persons”. The payments of benefits to pensioners by the plans are treated as “transfers to persons”. Both the contributions of government as an employer to the non-trusted plans that it operates and the benefit payments made by the plans must be added to government expenditure to reconcile the statistics of this report with the corresponding national accounts data. Moreover, to cope with the treatment afforded in this report to contributions made by government as employer to the non-trusted pension plans that it operates (treatment which is described in the commentary relating to the revenue reconciliation between the two series), a further adjustment needs to be made. This adjustment consists in the deduction from expenditure of all amounts already included therein in respect of government contributions as employer to the non-trusted pension plan that it operates.

Contributions to Trusteed Pension Plans

For national accounts purposes, government trusteed pension plans are considered to fall outside the government universe. Only the contributions of government as an employer to the plans appear in government expenditure. Similar treatment is provided in the statistics of this report. However, because of differences in sources and methods, the figures appearing as government contributions in the two series do not quite correspond. To reconcile the statistics of this report with the corresponding national accounts series, the amount shown as government contributions in the latter must be substituted for the corresponding amount included in the former.

Capital Consumption Allowances

An amount for capital consumption allowances is included in current expenditure for national accounts purposes. The amount takes account of the depreciation of fixed assets of government. The reconciliation of the two series calls for the addition to government expenditure of an amount representing depreciation allowances not included in the statistics of this report.

Imputed Banking Services

Included in the national accounts series is an imputation in respect of banking services. This adjustment is made in order to account for the value of banking services provided without specific charge to government. The adjustment is made on both the revenue and expenditure sides. The reconciliation of the two series makes it necessary, as far as the expenditure side is concerned, to carry this imputation as an addition to “purchases of goods and services”.

Expenditure Not Resulting from Productive Activities for National Accounts Purposes

In Table 8 (Economic Classification of Gross General Expenditure by Object), purchases of land or used fixed assets are allocated to the residual category “other expenditure”. The pertinent amounts constitute expenditure for purposes of the statistics of this report but not for purposes of the national accounts series. The reason for their exclusion from the latter is that such transactions do not add to production and consequently cannot be considered in the national accounts framework. To reconcile the present statistics with the corresponding national accounts data, the amounts involved must be deducted from government expenditure.

Capital Expenditures

Current expenditure as understood for national accounts purposes excludes gross fixed capital formation. Gross fixed capital formation entails the construction of new structure and facilities and the acquisition of new machinery and equipment. Transactions of this

kind are reflected in the series of this report as it does not differentiate between capital and current outlays. To reconcile it with the corresponding national accounts data, it is necessary that all capital outlays be deducted from government expenditure.

Revenue Offset Against Expenditure for National Accounts Purposes

This relates to an adjustment made in the reconciliation of the revenue side of the two series. As is explained in the commentary of Table 9, certain revenues are netted out of related expenditures for national accounts purposes on the theory that government's involvement in the provision of ordinary commercial goods and services is incidental to its normal activities and that the transactions involved more properly belong to other sectors of the accounts. The reconciliation of the two series calls for a deduction of these amounts from the revenue of the statistics of this report. It also calls for an equivalent deduction under the label "purchase of goods and services" from its expenditure.

Other Additions and Deductions

These residual adjustments fluctuate widely from fiscal year to fiscal year. Some of them relate to the year-ends of special funds with fiscal periods that do not coincide with the fiscal year of government. In the statistics of this report, the expenditures of these funds for their fiscal periods most closely related to the fiscal year of government are aggregated with the expenditure of government while, in the national accounts series, adjustments are made to bring all expenditures of the government universe onto the same fiscal year basis. The additions or deductions concerned must be taken into account to reconcile the two series. Similarly additions or deductions must be made to the statistics of this report to make allowances for the adjustments sometimes made in the national accounts series in eliminating double-counting when the expenditures of special funds are brought together with those of government (the interfunding procedure used in the compilation of the series of this report differs from that employed in compiling the national accounts series). Other kinds of adjustment also taken into account under this heading are the additions or deductions sometimes made to purchases of goods and services to put them on a current economic impact basis.

Table 11 — Historical Summaries of Gross General Revenue and Gross General Expenditure

This table presents actual data for three years and estimated data for two years on gross general revenue by source and gross general expenditure by function for each province and territory and at the all-Canada total. Actual data are obtained from the present publication

while estimated amounts are to be found in the publication entitled *Provincial Government Finance — Revenue and Expenditure (Estimates)*, (DBS Catalogue No. 68-205).

CONCEPTS AND DEFINITIONS

A description of the conceptual content of this publication and of its terminology is contained in Part II of the Dominion Bureau of Statistics publication entitled

Historical Review, Financial Statistics of Government in Canada, 1952 - 1962, (Catalogue No. 68-503).

STATISTICAL TABLES

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1969¹

No.	Source	Newfound- land	Prince Edward Island	Nova Scotia	New Brunsw- wick	Quebec
		thousands of dollars				
	Taxes:					
	Income:					
1	Corporations ²	8,267	1,054	11,197	8,170	184,512 ¹
2	Individuals ³	13,829	2,668	29,335	21,253	696,983 ²
3	On premiums of insurance companies	751	170	1,571	1,233	21,484 ³
4	Other, on corporations	—	—	—	—	43,434
5	Property	—	—	106	23,346	—
	Sales ⁴					
6	General	35,301	4,691	28,664	38,060	489,297
7	Motor fuel	18,272	5,025	31,507	26,360	264,269 ⁵
8	Alcoholic beverages	—	781	—	—	— ⁶
9	Amusements and admissions	73	132	718	505	13,442 ⁷
10	Tobacco	4,019	842	—	2,739	60,294 ⁸
11	Other commodities and services ⁶	28	—	706	—	48,583 ⁹
12	Succession duties	—	—	—	—	38,751 ¹⁰
13	Hospital and medicare insurance premiums ⁷	—	—	—	—	— ¹¹
14	Other ⁸	844	26	59	132	4,841 ¹²
15	Totals, taxes	81,384	15,389	103,863	121,798	1,865,890
	Privileges, licences and permits:					
16	Liquor control and regulations	5,510	24	229	427	31,899
17	Motor vehicles	4,603	1,238	9,218	7,614	82,440
18	Natural resources	3,531	47	1,530	4,766	65,948
19	Other	830	172	654	742	17,788
20	Totals, privileges, licences and permits	14,474	1,481	11,631	13,549	198,075
	Sales and services:					
21	Institutional	2,605	2,087	855	1,157	2,828
22	Manpower training	3,139	635	2,910	2,591	29,075
23	Natural resources	207	5	72	9	2,121
24	Other	3,118	1,902	5,879	3,828	15,814
25	Totals, sales and services	9,069	4,629	9,716	7,585	49,838
26	Fines and penalties	864	89	659	1,136	4,419
	Interest, discount, premium and foreign exchange:					
27	Interest	2,203	1,851	16,863	3,289	17,105
28	Premium or discount	—	—	38	—	63
29	Profit on foreign exchange	—	—	—	29	—
30	Totals, interest, discount, premium and for- eign exchange	2,203	1,851	16,901	3,318	17,168
	Own enterprises:					
31	Liquor profits	6,296	2,582	19,737	16,999	43,268
32	Other ⁹	—	—	—	—	—
33	Totals, own enterprises	6,296	2,582	19,737	16,999	43,268
34	Other revenue	41	27	2	411	5,048
35	Gross revenue from own sources	114,331	26,048	162,509	164,796	2,183,706
	Conditional transfers:					
36	From federal government	65,108	13,710	84,937	69,445	175,952
37	From municipal governments	63	3	988	1,326	3,085
38	Totals, conditional transfers	65,171	13,713	85,925	70,771	179,037

See footnote(s) at end of table.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1969¹

Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars									
304,679	24,830	19,596	49,858	48,163	660,326	—	—	660,326	1
620,476	64,655	54,978	98,334	161,791	1,764,302	—	—	1,764,302	2
27,729	2,073	1,884	3,889	5,197	65,981	—	—	65,981	3
555	—	—	—	—	43,989	—	—	43,989	4
1,755	—	201	—	10,512	35,920	392	—	36,312	5
493,087	61,401	65,470	—	179,267	1,395,238	—	—	1,395,238	6
366,182	41,813	46,754	69,979	70,178	940,339	1,434	1,433	943,206	7
—	—	—	—	—	781	243	—	1,024	8
30,305	1,941	278	1,706	2,775	51,875	19	—	51,894	9
55,234	8,489	6,059	—	—	137,676	—	—	137,676	10
—	4,071	—	—	2,942	56,330	—	—	56,330	11
68,472	—	1	2	14,708	121,934	—	—	121,934	12
257,027	13,515	18,437	12,842	52,435	354,256	—	—	354,256	13
20,935	2,421	2,306	3,531	335	35,430	3	—	35,433	14
2,246,436	225,209	215,964	240,141	548,303	5,664,377	2,091	1,433	5,667,901	15
40,372	3,402	243	1,582	824	84,512	20	81	84,613	16
137,479	12,760	13,995	22,812	32,042	324,201	376	205	324,782	17
54,130	6,221	38,376	294,353	126,952	595,854	46	35	595,935	18
24,929	1,288	1,398	4,123	4,542	56,466	73	56	56,595	19
256,910	23,671	54,012	322,870	164,360	1,061,033	515	377	1,061,925	20
7,877	1,215	1,786	6,158	5,681	32,249	—	—	32,249	21
20,675	4,346	1,984	5,074	3,347	73,776	—	166	73,942	22
1,130	1,385	1,741	2,255	2,604	11,529	—	—	11,529	23
35,212	8,765	10,832	11,736	49,156	146,242	839	200	147,281	24
64,894	15,711	16,343	25,223	60,788	263,796	839	366	265,001	25
22,263	969	2,073	2,527	1,840	36,839	42	33	36,914	26
127,627	16,335	41,416	58,504	27,152	312,345	182	286	312,813	27
1	—	—	45	—	147	—	—	147	28
47	—	1	—	—	77	—	—	77	29
127,675	16,335	41,417	58,549	27,152	312,569	182	286	313,037	30
153,641	22,071	25,147	39,930	55,360	385,031	1,383	1,827	388,241	31
—	—	8,657	3,059	—	11,716	—	—	11,716	32
153,641	22,071	33,804	42,989	55,360	396,747	1,383	1,827	399,957	33
1,061	1,022	240	398	175	8,425	41	44	8,510	34
2,872,880	304,988	363,853	692,697	857,978	7,743,786	5,093	4,366	7,753,245	35
583,848	81,877	91,861	139,486	164,412	1,470,636	1,495	2,947	1,475,078	36
4,376	158	1,255	11,624	16,007	38,885	—	23	38,908	37
588,224	82,035	93,116	151,110	180,419	1,509,521	1,495	2,970	1,513,986	38

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1969¹ - Concluded

No.	Source	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		thousands of dollars				
	Unconditional transfers:					
	From federal government:					
39	Statutory subsidies	9,656 ¹⁰	657	2,132	1,745	3,964
40	Federal-provincial fiscal arrangements	72,162	14,308	83,412	74,869	462,189 ¹¹
41	Share of income tax on power utilities	1,223	232	1,912	123	2,875
42	Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	920	—
43	Totals, unconditional transfers	83,041	15,197	87,456	77,657	469,028
44	Totals, transfers¹³	148,212	28,910	173,381	148,428	648,065
45	Gross general revenue	262,543	54,958	335,890	313,224	2,831,771
	Less:					
	Revenue derived from expenditure functions and applied thereto:					
	Sales and services:					
46	Institutional	2,605	2,087	855	1,157	2,828
47	Interest revenue applied against debt charges (item 30 above)	2,203	1,851	16,901	3,318	17,168
48	Totals, own-source-revenue deduction	4,808	3,938	17,756	4,475	19,996
	Conditional transfers from:					
49	Federal government	65,108	13,710	84,937	69,445	175,952
50	Municipal governments	63	3	988	1,326	3,085
51	Totals, conditional transfers	65,171	13,713	85,925	70,771	179,037
52	Totals, deductions	69,979	17,651	103,681	75,246	199,033
53	Net general revenue	192,564	37,307	232,209	237,978	2,632,738
54	Population (000's) ¹⁴	507	110	760	624	5,927
55	Gross general revenue per capita \$	518	500	442	502	478
56	Net general revenue per capita \$	386	339	305	381	444

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary totals as appearing in provincial government Public Accounts. See Introduction.

² Collected by the federal government for all provinces except Quebec and Ontario.

³ Collected by the federal government for all provinces except Quebec.

⁴ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel tax revenue and to general government expenditure as follows: Nfld. 204; P.E.I. 50; N.S. 203; N.B. 144; Que. 1,508; Ont. 2,600; Man. 365; Sask. 612; Alta. 1,467; B.C. 834. Commissions on general and other sales tax collections have also been added back as follows: Nfld. 176; P.E.I. 157; N.S. 794; N.B. 1,216; Que. 10,958; Ont. 9,490; Man. 1,796; Sask. 1,863; Alta. 7; B.C. 3,439.

⁵ Taxed under the general sales tax, item 6.

⁶ Nfld. telegraphic tax; N.S. long distance telephone tax; Que. tax on meals and hotel accomodation 37,236; tax on telecommunications 10,378; Man. tax on electricity, telephone, natural gas and coal (Revenue Act, 1964, Part 1); B.C. fuel oil tax.

TABLE 1. General Revenue for Fiscal Year Ended March 31, 1969¹ — Concluded

Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars									
4,624	2,127	2,142	2,965	1,672	31,684	—	—	31,684	39
21,677	44,177	17,992	6,860	— 652	796,994	5,576 ¹²	6,232	808,802	40
5,463	924	35	7,431	561	20,779	167	—	20,946	41
—	—	—	—	400	1,320	—	—	1,320	42
31,764	47,228	20,169	17,256	1,981	850,777	5,743	6,232	862,752	43
619,988	129,263	113,285	168,366	182,400	2,360,298	7,238	9,202	2,376,738	44
3,492,868	434,251	477,138	861,063	1,040,378	10,104,084	12,331	13,568	10,129,983	45
7,877	1,215	1,786	6,158	5,681	32,249	—	—	32,249	46
127,675	16,335	41,417	58,549	27,152	312,569	182	286	313,037	47
135,552	17,550	43,203	64,707	32,833	344,818	182	286	345,286	48
583,848	81,877	91,861	139,486	164,412	1,470,636	1,495	2,947	1,475,078	49
4,376	158	1,255	11,624	16,007	38,885	—	23	38,908	50
588,224	82,035	93,116	151,110	180,419	1,509,521	1,495	2,970	1,513,986	51
723,776	99,585	136,319	215,817	213,252	1,854,339	1,677	3,256	1,859,272	52
2,769,092	334,666	340,819	645,246	827,126	8,249,745	10,654	10,312	8,270,711	53
7,306	971	960	1,526	2,007	20,698	15	31	20,744	54
479	447	497	564	518	488	822	438	489	55
379	345	355	423	412	399	710	327	399	56

⁷ Includes premiums for medical care insurance in Ont. 38,686; Sask. 5,777; Alberta 12,842 and B.C. medical plan premiums 52,434.

⁸ For breakdown see Explanatory Comments, page 13.

⁹ Sask. — Profits — Saskatchewan Government Telephones 4,150; Government Finance Office 1,000; Saskatchewan Power Corporation 3,500.

¹⁰ Consists of additional subsidy 8,000 and annual statutory subsidies 1,656. See also Table 5, items 1 and 2.

¹¹ Includes payments under the Established Program (Interim Arrangements Act) 186,924. See also Table 5, item 17.

¹² Represents subsidies and special compensation in lieu of certain taxes and for amortization payments on outstanding loans as provided in the tax-rental agreement.

¹³ For breakdown of these transfers see Table 5, items 1 to 108.

¹⁴ Population at June 1, 1968, per 1968 Census.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1969¹

No.	Function	Newfound- land ²	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
thousands of dollars						
General government services:						
1	Executive and administrative	8,895	2,323	9,404	10,131	83,929
2	Legislative	694	241	625	1,848	5,661
3	Research, planning and statistics	79	70	533	165	3,669
4	Totals, general government services	9,668	2,634	10,562	12,144	93,259
Protection of persons and property:						
5	Law enforcement	1,262	152	1,378	1,665	28,629
Corrections:						
6	Juvenile delinquents	533	36	1,884	318	340
7	Other	964	124	11	819	18,945
8	Police	3,582	329	1,939	1,634	32,416
9	Fire	1,158	38	100	30	—
10	Emergency measures	142	24	110	—	1,639
11	Other	395	276	3,289	2,329	22,726
12	Totals, protection of persons and property	8,036	979	8,711	6,795	104,695
Transportation and communications:						
13	Air	—	—	—	—	2,929
14	Road	57,579	11,065	70,686	49,678	294,406
15	Rail	—	—	10	—	—
16	Water	403	26	525	813	887
17	Telecommunications	—	—	51	—	8,442
18	Other	15	—	32	—	1,154
19	Totals, transportation and communications....	57,997	11,091	71,304	50,491	307,818
Health:						
20	Hospital care	47,086	8,267	68,961	57,072	615,182
21	General health	517	184	2,359	3,026	5,285
22	Public health	2,357	1,089	7,710	2,547	32,580
23	Medical, dental and allied services	6,651	389	2,365	1,211	21,627
24	Totals, health	56,611	9,929	81,395	63,856	674,674
Social welfare:						
25	Old age assistance — Pensions	424	684	1,246	—	7,464
26	Other aid to the aged	1,030	1,742	233	—	14,438
27	Aid to the blind — Pensions	374	72	544	—	2,059
28	Aid to the disabled — Pensions	938	74	3,071	—	16,006
29	Aid to the unemployed and unemployables	35,207	3,833	15,829	24,803	189,556
30	Mothers' allowances	—	—	—	—	28,423
31	Child welfare	4,266	400	2,689	80	147,867
32	Labour	170	63	332	704	9,113
33	Winter work projects	—	260	75	—	23,803
34	Other	2,101	162	2,499	425	25,996
35	Totals, social welfare	44,510	7,290	26,518	26,012	464,725
Recreational and cultural services:						
36	Archives, art galleries, museums and libraries	1,221	80	2,040	835	5,898
37	Parks, beaches and other recreational areas	522	416	168	576	12,261
38	Physical culture	311	72	506	239	1,161
39	Other	117	171	306	77	12,313
40	Totals, recreational and cultural services	2,171	739	3,020	1,727	31,633
Education:						
41	Schools operated by local authorities	41,104	8,078	54,128	82,825	517,031
42	Universities, colleges and other schools	28,024	4,078	40,984	33,238	219,209
43	Manpower training	3,139	635	2,910	2,591	29,075
44	Education of the handicapped	625	40	696	907	454
45	Contributions to teachers' superannuation and pensions	— 339 ⁴	1	3,511	785	603
46	Other	1,553	185	4,481	1,830	34,035
47	Totals, education	74,106	13,017	106,710	122,176	800,407

See footnote(s) at end of table.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1969¹

Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon ²	Northwest Territories ²	Total	No.
thousands of dollars									
104,522	11,860	12,943	13,997	40,010	298,014	1,531	2,392	301,937	1
4,275	1,275	2,029	1,477	1,118	19,243	53	187	19,483	2
2,949	304	409	2,898	341	11,417	35	—	11,452	3
111,746	13,439	15,381	18,372	41,469	328,674	1,619	2,579	332,872	4
34,039	3,180	2,758	6,604	5,838	85,505	55	203	85,763	5
9,982	692	3	3,592	2,212	19,592	1	—	19,593	6
36,625	2,707	2,175	5,350	11,331	79,051	469	836	80,356	7
41,927	2,241	3,663	4,813	5,351	97,895	—	805	98,700	8
2,692	—	160	672	217	5,067	19	63	5,149	9
1,595	247	84	625	745	5,211	2	20	5,233	10
33,120	4,201	4,204	13,253	7,269	91,062	281	99	91,442	11
159,980	13,268	13,047	34,909	32,963	383,383	827	2,026	386,236	12
431	7	62	—	—	3,429	14	—	3,443	13
435,624	48,619	71,237	86,404	95,213	1,220,511	1,109	702	1,222,322	14
24,116	569	—	1,777	—	26,472	—	—	26,472	15
2,767	2,440	580	249	33,213	41,903	13	—	41,916	16
—	261	558	—	—	9,312	—	—	9,312	17
149	—	—	12	—	1,360	—	—	1,360	18
463,087	51,896	72,435	88,442	128,426	1,302,987	1,136	702	1,304,825	19
765,842	83,544	88,277	173,139	165,930	2,073,300	994	2,077	2,076,371	20
22,141	2,651	1,664	1,439	2,580	41,846	393	3	42,242	21
35,641	6,131	9,622	8,562	12,216	118,455	797	1,544	120,796	22
100,285	4,962	26,998	30,196	68,662	263,346	—	106	263,452	23
923,909	97,288	126,561	213,336	249,388	2,496,947	2,184	3,730	2,502,861	24
349	1,123	115	2,262	6,914	20,581	7	63	20,651	25
27,075	892	1,058	821	4,740	52,029	452	6	52,487	26
243	251	100	357	528	4,528	5	31	4,564	27
1,394	1,324	208	1,953	3,004	27,972	3	29	28,004	28
143,442	21,334	22,302	45,035	58,349	559,690	89	272	560,051	29
—	—	—	144	—	28,567	—	—	28,567	30
33,195	5,251	3,435	7,637	14,456	219,276	246	105	219,627	31
4,640	541	440	772	665	17,440	—	—	17,440	32
8,463	760	1,142	2,141	417	37,061	—	57	37,118	33
11,288	5,182	4,700	5,719	4,577	62,649	64	104	62,817	34
230,089	36,658	33,500	66,841	93,650	1,029,793	866	667	1,031,326	35
11,606	5,042	1,114	1,450	4,261	33,547	122	199	33,868	36
17,920	2,993	4,396	3,638	3,400	46,290	77	76	46,443	37
1,239	318	—	132	608	4,586	82	179	4,847	38
2,408	387	3,511	2,773	820	22,883	2	181	23,066	39
33,173	8,740	9,021	7,993	9,089	107,306	283	635	108,224	40
649,290	71,868	70,999	145,958	170,037	1,811,318	4,264	545	1,816,127	41
342,433	42,825	38,045	125,599	82,592	957,027	835	3,230	961,092	42
20,675	4,346	1,984	5,074	3,347	73,776	—	166	73,942	43
12,040	1,845	823	1,189	1,252	19,871	5	21	19,897	44
54,947	1,341	1,426	3,365	5,453	71,093	—	4	71,097	45
62,638	12,292	2,999	1,886	3,694	125,593	24	504	126,121	46
1,142,023	134,517	116,276	283,071	266,375	3,058,678	5,128	4,470	3,068,276	47

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1969¹ - Concluded

No.	Function	Newfound- land ¹	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
thousands of dollars						
48	Natural resources and primary industries:					
48	Fish and game	5,818	264	1,812	1,541	11,820
49	Forests	3,900	115	3,537	4,170	25,968
50	Lands: settlement and agriculture	2,486	1,956	6,268	8,192	76,431
51	Minerals and mines	1,074	—	1,510	392	4,954
52	Water resources	43	—	654	1,116	4,201
53	Other	227	—	400	729	2,391
54	Totals, natural resources and primary industries	13,548	2,335	14,181	16,140	125,765
55	Trade and industrial development	1,652	756	8,379	2,786	16,268
56	Local government planning and development	1,796	30	1,842	3,386	3,248
57	Debt charges (excluding retirements):					
57	Commission on sale of securities and other charges	113	12	234	361	288
58	Discount on securities sold (or amount amortized)	4	73	702	520	2,842
59	Premium on securities purchased (or amount amortized)	—	6	—	—	—
60	Interest	26,825	6,777	36,164	25,028	120,047
61	Loss on foreign exchange	13	—	1,080	13	1,033
62	Totals, debt charges (excluding retirements)	26,955	6,868	38,180	25,922	124,210
63	Own enterprises	7,155	153	1,553	1,180	—
64	Other expenditures:					
64	Housing	2,465	1	423	—	8,666
65	Home owners or real property tax subsidies	—	—	—	—	—
66	Other ⁵	317	281	47	—	2,036
67	Totals, other expenditures	2,782	280	470	—	10,702
68	Totals items (1-67)	306,987	55,541	372,825	332,615	2,757,404
69	Unconditional transfers:					
69	Shared - revenue contributions	—	—	11	—	—
70	Subsidies ⁶	4,594	504	1,694	14,051	115,747
71	Grants-in-lieu of taxes on provincial government property	—	20	3,788	—	10,038
72	Totals, unconditional transfers	4,594	524	5,493	14,051	125,785
73	Gross general expenditure	311,581	56,065	378,318	346,666	2,883,189
74	Less:					
74	Own source revenue deduction (Table 1, item 48)	4,808	3,938	17,756	4,475	19,996
75	Cost of services provided	306,773	52,127	360,562	342,191	2,863,193
76	Population (000's) ⁷	507	110	760	624	5,927
77	Gross general expenditure per capita	614	510	498	555	486
78	Cost of services provided per capita	605	474	474	548	483

¹ Not comparable with budgetary expenditure totals appearing in provincial Public Accounts, see further explanation in introduction to this report.

² Includes expenditures for primary and secondary schools which are operated on a denominational basis in Newfoundland and by the territorial government, federal government and religious denominations in the Northwest Territories.

³ Replaced by "Social Assistance" which is included in line 29.

⁴ Excess of teachers contributions over payment of pensions, etc.

TABLE 2. General Expenditure for Fiscal Year Ended March 31, 1969¹ - Concluded

Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon ²	Northwest Territories ²	Total	No.
thousands of dollars									
1,253	803	718	1,592	3,617	29,238	64	483	29,785	48
48,845	2,269	2,328	14,653	28,409	134,194	—	43	134,237	49
37,390	11,786	12,535	26,086	12,578	195,708	—	—	195,708	50
5,150	542	4,027	4,924	4,642	27,215	47	—	27,262	51
22,846	13,360	6,264	2,787	3,217	54,488	—	—	54,488	52
556	3,366	3,961	882	166	12,678	—	—	12,678	53
116,040	32,126	29,833	50,924	52,629	453,521	111	526	454,158	54
14,981	5,714	2,269	4,469	5,700	62,974	153	204	63,331	55
8,505	3,371	2,118	3,046	1,286	28,628	160	23	28,811	56
87	1,265	162	171	—	2,693	—	—	2,693	57
2,421	2,336	1,471	495	—	10,864	—	—	10,864	58
—	82	—	782	—	870	—	—	870	59
220,452	19,029	36,291	43,042	12,863	546,518	604	1,491	548,613	60
881	128	—	—	—	3,148	—	—	3,148	61
223,841	22,840	37,924	44,490	12,863	564,093	604	1,491	566,188	62
4,661	—	—	293	2,000	16,995	—	—	16,995	63
6,666	—	38	1,995	8,844	29,098	219	1,316	30,633	64
109,957	—	8,696	13,012	4,648	136,313	—	—	136,313	65
2,437	184	—	5,595	8	10,343	—	88	10,431	66
119,060	184	8,734	20,602	13,500	175,754	219	1,404	177,377	67
3,551,095	420,041	467,099	836,788	909,338	10,009,733	13,290	18,457	10,041,480	68
—	—	—	—	—	11	—	—	11	69
56,675	2,851	—	30,915	38,750	265,781	254	260	266,295	70
3,683	2,269	—	2,614	754	23,166	2	85	23,253	71
60,358	5,120	—	33,529	39,504	288,958	256	345	289,559	72
3,611,453	425,161	467,099	870,317	948,842	10,298,691	13,546	18,802	10,331,039	73
135,552	17,550	43,203	64,707	32,833	344,818	182	286	345,286	74
3,475,901	407,611	423,896	805,610	916,009	9,953,873	13,364	18,516	9,985,753	75
7,306	971	960	1,526	2,007	20,698	15	31	20,744	76
494	437	486	570	472	498	903	607	498	77
476	420	441	528	456	481	891	597	481	78

¹ Includes Ontario centennial grants 2,257, Alberta Estate tax rebate 5,580.

² Subsidies Quebec represents compensation payable to municipalities in lieu of the right to impose a retail sales tax, 115,747.

³ Population at June 1, 1967 per 1967 Census.

TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary revenue per public accounts	185,278	49,783	255,784	301,237
	To arrive at "gross general revenue":				
	Add:				
2	Revenue of administrative or special funds ¹	8,266	7,231	3,378	27,607
3	Capital account revenue	—	—	—	—
4	Revenue deducted from ordinary expenditure in public accounts	66,447	—	70,498	2,488
5	Revenue deducted from capital expenditure in public accounts	18,635	3,694	27,015	22,643
6	Expenditure deducted from revenue in public accounts	380	207	1,008	1,377
7	Unremitted revenue from liquor operations	260	—	1,855	—
8	Adjustment under Federal-Provincial Fiscal Arrangements Act	24	812	—	—
9	Liquor board revenue other than from liquor sales	—	—	211	—
10	Other	—	—	—	27
11	Totals, additions	94,012	11,944	103,965	54,142
	Deduct:				
12	Refunds of current year's expenditure included in revenue in public accounts	1,323	3,969	15,629	426
13	Refunds of current year's revenue included in expenditure in public accounts	—	386	—	—
14	Sinking fund earnings included in revenue in public accounts	—	9	—	—
15	Revenue of working capital funds to be offset against expenditure	—	—	276	213
16	Profits of working capital funds taken into revenue in public accounts	436	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis	600	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts	2,707	—	—	1,619
19	To deduct amount turned over by liquor board in excess of profits on sales	—	—	—	—
20	Adjustment under Federal-Provincial Fiscal Arrangements Act	—	—	4,013	1,722
21	Non-revenue and surplus receipts	4,937	18	2,806	13,655 ³
22	Non-revenue items - Repayments of loans and advances	—	—	—	—
23	Non-revenue items included in capital account	—	—	—	—
	Interfund eliminations:				
24	Special fund expenditure included in provincial ordinary revenue	6,744	314	—	—
25	Provincial ordinary expenditure included in special fund revenue	—	2,073	1,135	24,520
26	Provincial ordinary expenditure included in capital revenue	—	—	—	—
27	Intervote transfer	—	—	—	—
28	Totals, deductions	16,747	6,769	23,859	42,155
29	Gross general revenue (Table 1, item 45)	262,543	54,958	335,890	313,224
	To arrive at "net general revenue":				
	Deduct:				
30	Total deductions (Table 1, item 52)	69,979	17,651	103,681	75,246
31	Net general revenue (Table 1, item 53)	192,564	37,307	232,209	237,978

¹ See Appendix B, page 100 for a complete listing of the administrative or special funds included in these statistics.

² Amortization account, grant from federal government.

³ Includes municipal real property and business assessment tax 10,429 collected on behalf of municipalities. See also Table 4, item 19.

TABLE 3. Reconciliation of General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1969

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
2,662,320	2,588,898	357,331	344,633	828,402	963,794	15,452	19,947	1
11,179	681,397	79,730	106,684	85,595	136,993	—	—	2
—	6,322	168,078	—	154,530	—	—	—	3
151,992	404,897	14,489	61,741	—	11,605	—	—	4
26,409	16,642	—	3,832	—	—	—	—	5
12,469	17,003	2,352	2,485	1,474	4,273	—	—	6
—	—	—	3,147	—	125	—	—	7
155	213	—	1	—	—	128	—	8
875	1,436	2	244	—	—	—	—	9
—	—	—	—	—	—	—	1,366 ²	10
203,079	1,127,910	264,651	178,134	241,599	152,996	128	1,366	11
11,498	6,333	783	2,353	6,633	5,271	3,208	351	12
59	33,445	—	—	—	—	—	—	13
8,345	—	—	—	—	—	—	—	14
—	—	4	—	—	—	—	—	15
—	—	—	199	174	—	—	—	16
—	—	—	—	10,798	—	—	—	17
1,493	—	—	3,272	14,135	—	—	—	18
—	—	—	—	728	—	—	2,180	19
—	—	833	—	—	652	—	38	20
11,170 ⁴	6,498	437	423	4,204	3,148	41	5,176	21
—	—	—	—	107,046	—	—	—	22
—	—	144,693 ⁵	—	36,977 ⁶	—	—	—	23
—	56,283	1,236	2,023	28,243	—	—	—	24
1,063	121,381	22,744	37,359	—	67,341	—	—	25
—	—	17,001	—	—	—	—	—	26
—	—	—	—	—	—	—	—	27
33,628	223,940	187,731	45,629	208,938	76,412	3,249	7,745	28
2,831,771	3,492,868	434,251	477,138	861,063	1,040,378	12,331	13,568	29
199,033	723,776	99,585	136,319	215,817	213,252	1,677	3,256	30
2,632,738	2,769,092	334,666	340,819	645,246	827,126	10,654	10,312	31

⁴ Includes funds of previous years' expenditure 9,965 and repayment of loans 1,124.

⁵ Includes revenue from: investments and secured accounts 43,490, sale of provincial debentures 78,144, public works and undertakings 1,058, capital surplus 17,608.

⁶ Represents sale of investments.

**TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1969**

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Provincial ordinary expenditure per public accounts	188,380	48,926	245,132	286,687
	To arrive at "gross general expenditure":				
	Add				
2	Expenditure of administrative or special funds ¹	9,293	7,613	3,357	29,863
3	Capital account expenditure	63,344	4,336	47,836	46,660
4	Revenue deducted from ordinary expenditure in public accounts	66,447	—	70,498	2,488
5	Revenue deducted from capital expenditure in public accounts	18,635	3,694	27,015	22,643
6	Expenditure deducted from revenue in public accounts	380	207	1,008	1,377
7	Deficits of working capital funds not taken into expend- iture	—	—	—	275
8	Liquor board expenditure other than liquor selling costs	—	—	2,066	—
9	Other	—	—	—	—
10	Totals, additions	158,099	15,850	151,780	103,306
	Deduct:				
11	Refunds of current year's expenditure included in revenue in public accounts	1,323	3,969	15,629	426
12	Refunds of current year's revenue included in expenditure in public accounts	—	386	—	—
13	Debt retirement included in ordinary expenditure	9,232	1,964	³	—
14	Revenue of working capital funds to be offset against expenditure	—	—	276	213
15	Operating surplus of working capital funds to be offset against expenditure	436	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	600	—	—	—
17	Employees' contributions to superannuation plan to be offset against expenditure	2,707	—	—	1,619
18	Contributions to liquor boards offset against liquor profits	—	—	—	—
19	Non-expense and surplus payments	13,856 ⁴	5	1,554	16,549 ⁵
20	Non-expenditure items included in capital account	—	—	—	—
	Interfund eliminations:				
21	Special fund expenditure included in provincial ordinary revenue	6,744	314	—	—
22	Provincial ordinary expenditure included in special fund revenue	—	2,073	1,135	24,520
23	Provincial ordinary expenditure included in capital revenue	—	—	—	—
24	Intervote transfer	—	—	—	—
25	Totals, deductions	34,898	8,711	18,594	43,327
26	Gross general expenditure (Table 2, item 74)	311,581	56,065	378,318	346,666
	To arrive at "cost of services provided":				
	Deduct:				
27	Total deductions (Table 1, item 48)	4,808	3,938	17,756	4,475
28	Cost of services provided (Table 2, item 76)	306,773	52,127	360,562	342,191

¹ See Appendix B, page 100 for a complete listing of the administrative or special funds included in these statistics.

² Special expenditures re. housing account.

³ Debt retirement was charged to surplus.

⁴ Includes loans to Newfoundland & Labrador Housing Corporation 2,463, and investment in Churchill Falls 2,500.

**TABLE 4. Reconciliation of General Expenditure with Provincial Public Accounts for
Fiscal Year Ended March 31, 1969**

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	No.
thousands of dollars								
2,544,572	2,399,429	355,932	285,775	723,114	924,963	11,316	15,613	1
9,058	653,615	84,372	99,859	83,507	88,146	—	—	2
225,928	375,775	146,378	58,381	192,630	—	4,834	4,461	3
151,992	404,897	14,489	61,741	—	11,605	—	—	4
26,409	16,642	—	3,832	—	—	—	—	5
12,469	17,003	2,352	2,485	1,474	4,273	—	—	6
—	—	—	—	—	—	—	—	7
875	1,436	—	365	—	125	—	—	8
—	—	—	—	—	—	604	1,551 ²	9
426,731	1,469,368	247,591	226,663	277,611	104,149	5,438	6,012	10
11,498	6,333	783	2,353	6,633	5,271	3,208	351	11
59	33,445	—	—	—	—	—	—	12
59,738	39,000	4,749	—	1,887	—	—	—	13
—	—	4	—	—	—	—	—	14
—	—	—	199	174	—	—	—	15
—	—	—	—	10,798	—	—	—	16
1,493	—	—	3,272	14,135	—	—	—	17
—	—	—	—	—	—	—	2,180	18
14,263 ⁶	902	504	133	516	7,658	—	292	19
—	—	131,341 ⁷	—	68,022 ⁸	—	—	—	20
—	56,283	1,236	2,023	28,243	—	—	—	21
1,063	121,381	22,744	37,359	—	67,341	—	—	22
—	—	17,001	—	—	—	—	—	23
—	—	—	—	—	—	—	—	24
88,114	257,344	178,362	45,339	130,408	80,270	3,208	2,823	25
2,883,189	3,611,453	425,161	467,099	870,317	948,842	13,546	18,802	26
19,996	135,552	17,550	43,203	64,707	32,833	182	286	27
2,863,193	3,475,901	407,611	423,896	805,610	916,009	13,364	18,516	28

⁵ Includes municipal real property and business assessment tax 10,429 remitted to municipalities after collecting same on their behalf, see also Table 3, item 21.

⁶ Includes allowances for doubtful accounts 14,211.

⁷ Includes expenditure on investment and secured accounts 66,092, public debt and treasury bills 60,012, capital surplus 3,686, municipal works assistance debt retired and offset relating to public works expenditure 1,058.

⁸ Includes recoverable advances and payments under guarantees 47,258 working advances 19,414 and purchase of investments 885.

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1969**

No.		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada:				
	Unconditional transfers:				
	Statutory subsidies:				
1	Under B.N.A. Act	1,656	657	2,132	1,745
2	Newfoundland additional grant	8,000	—	—	—
3	Sub-totals	9,656	657	2,132	1,745
	Federal-Provincial Fiscal Arrangements Act 1967:				
	For fiscal year 1968-69:				
4	Share of federal estate tax	382	541	5,884	1,690
5	Equalization	71,780	13,767	77,528	73,179
6	Sub-totals	72,162	14,308	83,412	74,869
7	Established Programs (Interim Arrangements Act)	—	—	—	—
8	Federal-Provincial Fiscal Revisions Act	—	—	—	—
9	Share of income tax on power utilities	1,223	232	1,912	123
10	Grants-in-lieu of taxes on federal property	—	—	—	920
11	Totals, unconditional transfers	83,041	15,197	87,456	77,657
	Conditional transfers:				
	General government services:				
12	Executive and administrative	—	—	—	—
13	Research, planning and statistics	—	—	—	—
14	Totals, general government services	—	—	—	—
	Protection of persons and property:				
15	Other protection	326	18	188	44
	Transportation and communications:				
16	Air	—	—	—	—
	Road:				
17	Trans-Canada highway	8,621	227	10,045	3,202
18	Railway grade crossing fund	—	19	—	—
19	Roads to resources	750	—	—	314
20	Trunk highway program	3,688	3,044	6,915	4,982
21	Access roads to fishing ports	—	120	—	—
22	Totals, transportation and communications	13,059	3,410	16,960	8,498
	Health:				
	Hospital care:				
23	Hospital construction	1,157	128	691	453
24	Hospital insurance and diagnostic services	18,900	3,930	28,495	23,434
25	Contribution to health resources fund	—	—	—	—
	General health:				
26	Professional training	—	18	—	—
27	Public health research	—	25	406	35
28	Extension of training facilities and resources	21	—	—	—

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1969**

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,964	4,624	2,127	2,142	2,965	1,672	23,684	—	—	23,684	1
—	—	—	—	—	—	8,000	—	—	8,000	2
3,964	4,624	2,127	2,142	2,965	1,672	31,684	—	—	31,684	3
12,998	21,677	4,596	3,548	6,860	— 652	57,524	—	—	57,524	4
279,058	—	39,581	14,444	—	—	569,337	5,576	6,232	581,145	5
292,056	21,677	44,177	17,992	6,860	— 652	626,861	5,576	6,232	638,669	6
186,924	—	—	—	—	—	186,924	—	—	186,924	7
— 16,791	—	—	—	—	—	— 16,791	—	—	— 16,791	8
2,875	5,463	924	35	7,431	561	20,779	167	—	20,946	9
—	—	—	—	—	400	1,320	—	—	1,320	10
469,028	31,764	47,228	20,169	17,256	1,981	850,777	5,743	6,232	862,752	11
—	126	—	—	3	—	129	—	458	587	12
—	—	—	—	—	—	—	—	—	—	13
—	126	—	—	3	—	129	—	458	587	14
1,191	1,307	163	77	259	357	3,930	229	29	4,188	15
—	—	—	—	—	—	—	9	—	9	16
5,229	4,105	1,160	267	99	494	33,449	—	—	33,449	17
504	1,752	—	35	89	309	2,708	—	—	2,708	18
2,324	—	—	543	—	—	3,931	—	—	3,931	19
3,806	—	1,758	427	—	—	24,620	—	—	24,620	20
—	—	—	—	—	—	120	—	—	120	21
11,863	5,857	2,918	1,272	188	803	64,828	9	—	64,837	22
584	16,366	15	746	1,487	2,494	24,121	8	42	24,171	23
216	276,064	35,319	34,809	58,774	71,912	551,853	579	1,157	553,589	24
5,225	—	—	—	—	—	5,225	—	—	5,225	25
—	—	—	33	—	110	161	12	—	173	26
871	1,352	595	351	—	749	4,384	—	—	4,384	27
—	86	—	—	—	—	107	—	—	107	28

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1969 - Continued**

No.		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada - Continued:				
	Conditional transfers - Continued:				
	Health:				
	Public health:				
29	General public health	481	180	272	555
30	Tuberculosis control	135	19	24	63
31	Mental health	197	120	352	297
32	Cancer control	4	16	42	65
33	Child and maternal health	55	12	75	74
34	Public health research	350	-	627	-
	Medical, dental and allied services:				
35	Health resources fund	601	48	-	992
36	Medical rehabilitation and crippled children	1,099	13	77	95
37	Totals, health	23,000	4,509	31,061	26,063
	Social welfare:				
38	Old age assistance - Pensions	196	19	613	-
39	Other aid to aged	617	-	116	-
40	Aid to the blind - Pensions	279	40	405	2
41	Aid to the disabled - Pensions	462	20	1,536	-
42	Aid to unemployed and unemployables	-	-	412	-
43	Canada Assistance plan	17,406	2,481	8,281	11,763
44	Child welfare	881	-	1,276	-
45	Winter works projects in municipalities	-	177	-	-
46	Other social welfare	479	41	1,001	55
47	Totals, social welfare	20,320	2,778	13,640	11,820
	Recreational and cultural services:				
48	Archives, art galleries, museums and libraries	-	-	-	348
49	Parks, beaches and other recreational areas	-	-	-	57
50	Physical culture	77	36	43	55
	Other:				
51	Centennial commission approved projects	-	3	11	49
52	Other	-	-	-	6
53	Totals, recreational and cultural services	77	39	54	515
	Education:				
	Schools operated by local authorities:				
54	Capital assistance	32	-	-	-
55	Technical and vocational training	63	-	8	8,111
	Universities, colleges and other schools:				
56	Capital assistance to trade and vocational schools	45	241	7,089	2,866
57	Technical and vocational training	547	205	817	-
58	Post secondary education	3,335	2,048	10,495	4,194
	Education of the handicapped:				
59	Technical and vocational training	-	-	83	8
	Other:				
60	Technical and vocational training	-	-	209	367
61	Totals, education	4,022	2,494	18,701	15,546
	Natural resources and primary industries:				
	Fish and game:				
62	Assistance in construction of fishing vessels	-	24	-	-
63	Programs and projects shared by provinces	542	-	619	562
64	Agriculture and rural development	-	-	-	-
	Forests:				
65	Inventory of forest reserves	-	-	-	-
66	Agriculture and rural development	708	-	447	34
67	Budworm, sawfly and wooly aphid control	-	-	-	52

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1969 - Continued**

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
4,630	6,778	68	199	87	1,678	14,928	47	705	15,680	29
—	479	455	74	119	160	1,528	19	—	1,547	30
—	2,878	225	371	644	824	5,908	37	—	5,945	31
—	648	—	95	143	184	1,197	—	—	1,197	32
—	36	150	85	123	80	690	—	—	690	33
—	4,030	—	—	229	—	5,236	—	9	5,245	34
—	730	130	13,396	1,155	23,198	40,250	—	—	40,250	35
—	109	486	338	68	275	2,560	—	—	2,560	36
11,526	309,556	37,443	50,497	62,829	101,664	658,148	702	1,913	660,763	37
—	180	548	—	520	844	2,920	3	31	2,954	38
—	9,751	—	—	—	—	10,484	—	—	10,484	39
—	179	172	56	236	301	1,670	4	23	1,697	40
—	686	595	93	829	1,100	5,321	2	14	5,337	41
—	1,101	—	—	633	—	2,146	—	—	2,146	42
—	86,544	13,443	10,168	28,332	37,216	215,634	89	36	215,759	43
—	16,385	—	1,441	—	—	19,983	109	5	20,097	44
10,461	5,773	—	736	1,770	1,883	20,800	2	24	20,826	45
4,657	1,400	1,543	1,185	49	265	10,675	30	84	10,789	46
15,118	121,999	16,301	13,679	32,369	41,609	289,633	239	217	290,089	47
—	—	—	—	—	—	348	—	123	471	48
—	331	—	237	95	—	720	35	24	779	49
848	32	6	—	—	88	1,185	37	103	1,325	50
571	798	45	—	171	—	1,648	—	—	1,648	51
1,252	—	—	854	28	—	2,140	—	—	2,140	52
2,671	1,161	51	1,091	294	88	6,041	72	250	6,363	53
59,208	1,952	—	3,654	3	—	64,849	—	—	64,849	54
—	19	6,410	2	—	—	14,613	—	—	14,613	55
339	10,478	62	1,063	3,406	5,060	30,649	—	—	30,649	56
1,511	—	—	—	450	—	3,530	—	—	3,530	57
63,236	118,511	10,154	15,641	35,034	17,121	279,769	219	10	279,998	58
—	16	360	229	16	—	712	—	—	712	59
—	5,670	—	—	291	28	6,565	—	31	6,596	60
124,294	136,646	16,986	20,589	39,200	22,209	400,687	219	41	400,947	61
—	—	—	—	—	—	24	—	—	24	62
937	1	60	40	—	14	2,775	—	—	2,775	63
—	—	—	—	—	—	—	—	—	—	64
—	—	—	—	—	—	—	—	—	—	65
720	837	16	—	36	—	2,798	—	—	2,798	66
—	—	—	—	—	—	52	—	—	52	67

**TABLE 5. Amounts transferred from Other Governments for Fiscal Year
Ended March 31, 1969 — Concluded**

No.		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	From Government of Canada — Concluded:				
	Conditional transfers — Concluded:				
	Natural resources and primary industries — Concluded:				
	Lands: settlement and agriculture:				
68	Agriculture and rural development	575	404	968	4,316
69	Crop insurance payments	—	8	—	—
70	Barberry control	—	—	—	—
71	Other agricultural grants	16	5	204	205
72	Rabies control	—	—	—	—
73	Farm labor agreement	—	—	26	1
	Minerals and mines:				
74	Agriculture and rural development	—	—	22	8
75	Water resources — Conservation and control	—	—	—	703
76	Other natural resources	—	—	—	—
77	Totals, natural resources and primary industries	1,841	441	2,286	5,881
78	Trade and industrial development	—	21	21	14
79	Local government planning and development	463	—	—	1,064
80	Own enterprises	—	—	2,026	—
	Other expenditure:				
81	Housing	2,000	—	—	—
	Other:				
82	Centennial projects	—	—	—	—
83	Okanagan flood control	—	—	—	—
84	Totals, other expenditure	2,000	—	—	—
85	Adjustment	—	—	—	—
86	Totals, conditional transfers	65,108	13,710	84,937	69,445
87	Totals, transfers from Government of Canada	148,149	28,907	172,393	147,102
	From Municipal governments:				
88	Protection of persons and property:				
	Corrections	28	—	—	—
89	Transportation and communications:				
	Roads	—	—	621	1,238
	Health:				
90	Hospital care	—	—	—	51
91	Health units	—	3	—	—
	Social welfare:				
92	Other aid to the aged	—	—	—	—
93	Aid to the unemployed and unemployables	—	—	28	—
94	Child welfare	—	—	53	—
	Recreation and cultural services:				
95	Archives, art galleries, museums and libraries	30	—	286	—
96	Education — Vocational training	—	—	—	—
97	Natural resources and primary industries	—	—	—	—
98	Local government, planning and development	3	—	—	37
	Other:				
99	Emergency measures	—	—	—	—
100	Centennial projects	2	—	—	—
101	Totals, transfers from municipal governments	63	3	988	1,326
102	Totals, transfers from other governments	148,212	28,910	173,381	148,428

¹ Municipal share of joint service program.

**TABLE 5. Amounts Transferred from Other Governments for Fiscal Year
Ended March 31, 1969 - Concluded**

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
3,128	2,938	2,171	3,106	3,407	1,930	22,943	—	—	22,943	68
1,200	63	945	728	723	217	3,884	—	—	3,884	69
—	35	—	—	—	—	35	—	—	35	70
1,123	186	20	—	—	14	1,773	—	—	1,773	71
—	41	—	—	—	—	41	—	—	41	72
—	33	—	—	44	—	104	—	—	104	73
181	—	—	—	—	—	211	—	—	211	74
48	3,003	4,687	299	56	246	9,042	—	—	9,042	75
460	—	—	—	—	—	460	—	—	460	76
7,797	7,137	7,899	4,173	4,266	2,421	44,142	—	—	44,142	77
933	59	116	323	78	—	1,565	—	—	1,565	78
—	—	—	160	—	—	1,687	25	39	1,751	79
—	—	—	—	—	—	2,026	—	—	2,026	80
559	—	—	—	—	—	2,559	—	—	2,559	81
—	—	—	—	—	—	—	—	—	—	82
—	—	—	—	—	46	46	—	—	46	83
559	—	—	—	—	46	2,605	—	—	2,605	84
—	—	—	—	—	— 4,785	— 4,785	—	—	— 4,785	85
175,952	583,848	81,877	91,861	139,486	164,412	1,470,636	1,495	2,947	1,475,078	86
644,980	615,612	129,105	112,030	156,742	166,393	2,321,413	7,238	9,179	2,337,830	87
76	—	—	—	83	—	187	—	—	187	88
1,016	4,376	—	—	—	—	7,251	—	—	7,251	89
—	—	—	—	11,541	—	11,592	—	—	11,592	90
1,993	—	—	—	—	—	1,996	—	23	2,019	91
—	—	—	—	—	—	—	—	—	—	92
—	—	144	1,172	—	—	1,344	—	—	1,344	93
—	—	—	—	—	—	53	—	—	53	94
—	—	—	—	—	—	316	—	—	316	95
—	—	—	—	—	—	—	—	—	—	96
—	—	—	—	—	16,007 ¹	16,007	—	—	16,007	97
—	—	—	83	—	—	123	—	—	123	98
—	—	—	—	—	—	—	—	—	—	99
—	—	14	—	—	—	16	—	—	16	100
3,085	4,376	158	1,255	11,624	16,007	38,885	—	23	38,908	101
648,065	619,988	129,263	113,285	168,366	182,400	2,360,298	7,238	9,202	2,376,738	102

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1969

No.	Function	New-foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Revenue derived from expenditure functions and applied thereto:				
	Protection of persons and property:				
	Corrections:				
1	Juvenile delinquents	44	—	151	18
2	Other	7	—	—	14
3	Totals, protection of persons and property	51	—	151	32
	Health:				
4	Hospital care	2,194	1,269	704	937
5	General health	—	—	—	—
6	Public health	4	—	—	—
7	Medical, dental and allied services	—	—	—	—
8	Totals, health	2,198	1,269	704	937
	Social welfare:				
	Old age assistance:				
9	Other aid to aged	257	691	—	—
10	Aid to unemployed and unemployables	—	—	—	—
11	Child welfare	33	—	—	—
12	Other social welfare	—	—	—	—
13	Totals, social welfare	290	691	—	—
	Recreational and cultural services:				
14	Parks, beaches and other recreational areas	—	—	—	—
15	Totals, recreational and cultural services	—	—	—	—
	Education:				
16	Schools operated by local authorities	—	—	—	—
17	Universities, colleges and other schools	65	77	—	188
18	Education of the handicapped	1	—	—	—
19	Other	—	—	—	—
20	Totals, education	66	77	—	188
	Natural resources and primary industries:				
21	Lands: settlement and agriculture	—	50	—	—
22	Totals, natural resources and primary industries ...	—	50	—	—
23	Totals (Table 1, item 46)	2,605	2,087	855	1,157
	Interest revenue applied against debt charges:				
24	Amortization of discount on securities sold	—	—	38	—
25	Interest	2,203	1,851	16,863	3,289
26	Loss on foreign exchange	—	—	—	29
27	Totals (Table 1, item 47)	2,203	1,851	16,901	3,318
28	Totals, own source revenue deductions (Table 1, item 48 and Table 2, item 76)	4,808	3,938	17,756	4,475

TABLE 6. Own Source Revenue Deductions for Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
thousands of dollars										
—	—	—	—	—	31	244	—	—	244	1
—	3,522	35	51	548	94	4,271	—	—	4,271	2
—	3,522	35	51	548	125	4,515	—	—	4,515	3
2,828	2,327	646	1,297	3,834	3,761	19,797	—	—	19,797	4
—	—	—	—	—	—	—	—	—	—	5
—	—	—	—	—	31	35	—	—	35	6
—	—	—	—	78	—	78	—	—	78	7
2,828	2,327	646	1,297	3,912	3,792	19,910	—	—	19,910	8
—	—	—	130	1	1,657	2,736	—	—	2,736	9
—	—	—	—	51	—	51	—	—	51	10
—	—	—	6	—	—	39	—	—	39	11
—	—	—	—	—	—	—	—	—	—	12
—	—	—	136	52	1,657	2,826	—	—	2,826	13
—	2	—	—	—	—	2	—	—	2	14
—	2	—	—	—	—	2	—	—	2	15
—	—	—	—	—	—	—	—	—	—	16
—	1,567	534	274	1,605	—	4,310	—	—	4,310	17
—	65	—	28	5	46	145	—	—	145	18
—	—	—	—	—	—	—	—	—	—	19
—	1,632	534	302	1,610	46	4,455	—	—	4,455	20
—	394	—	—	36	61	541	—	—	541	21
—	394	—	—	36	61	541	—	—	541	22
2,828	7,877	1,215	1,786	6,158	5,681	32,249	—	—	32,249	23
63	1	—	—	45	—	147	—	—	147	24
17,105	127,627	16,335	41,416	58,504	27,152	312,345	182	286	312,813	25
—	47	—	1	—	—	77	—	—	77	26
17,168	127,675	16,335	41,417	58,549	27,152	312,569	182	286	313,037	27
19,996	135,552	17,550	43,203	64,707	32,833	344,818	182	286	345,286	28

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969
NEWFOUNDLAND

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	8,267	—	8,267	—	—	—	—	—
Individuals	13,829	13,829	—	—	—	—	—	—
On premiums of insurance companies	751	—	—	751	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	—	—	—	—	—	—	—	—
Sales:								
General	35,301	—	—	35,301	—	—	—	—
Motor fuel	18,272	—	—	18,272	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	73	—	—	73	—	—	—	—
Tobacco	4,019	—	—	4,019	—	—	—	—
Other commodities and services	28	—	—	28	—	—	—	—
Totals, sales taxes	57,693	—	—	57,693	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	844	—	—	844	—	—	—	—
Totals, taxes	81,384	13,829	8,267	59,288	—	—	—	—
Privileges, licensed and permits:								
Liquor control and regulation	5,510	—	—	5,510	—	—	—	—
Motor vehicles	4,603	—	—	2,693	1,910	—	—	—
Natural resources	3,531	—	—	8	577	—	2,946	—
Other	830	—	—	718	—	—	—	112
Totals, privileges, licences and permits	14,474	—	—	8,929	2,487	—	2,946	112
Sales and services:								
Institutional	2,605	—	—	—	—	—	—	2,605
Federal manpower training program	3,139	—	—	—	—	—	—	3,139
Natural resources	207	—	—	207	—	—	—	—
Other	3,118	—	—	23	—	—	—	3,095
Totals, sales and services	9,069	—	—	230	—	—	—	8,839
Fines and penalties	864	—	—	28	834	—	—	2
Interest, discount, permium and foreign exchange:								
Interest	2,203	—	—	—	—	—	2,203	—
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	2,203	—	—	—	—	—	2,203	—
Own enterprises:								
Liquor profits	6,296	—	—	6,296	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	6,296	—	—	6,296	—	—	—	—
Other revenue	41	—	—	5	—	—	—	36
Gross revenue from own sources	114,331	13,829	8,267	74,776	3,321	—	5,149	8,989
Conditional transfers:								
From federal government	65,108	—	—	—	—	65,108	—	—
From municipal government	63	—	—	—	—	63	—	—
Totals, conditional transfers	65,171	—	—	—	—	65,171	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	9,656	—	—	—	—	9,656	—	—
Federal-provincial fiscal arrangements	72,162	—	—	—	—	72,162	—	—
Share of income tax on power utilities	1,223	—	—	—	—	1,223	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	83,041	—	—	—	—	83,041	—	—
Totals, transfers	148,212	—	—	—	—	148,212	—	—
Gross general revenue	262,543	13,829	8,267	74,776	3,321	148,212	5,149	8,989

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 — Continued
PRINCE EDWARD ISLAND

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	1,054	—	1,054	—	—	—	—	—
Individuals	2,668	2,668	—	—	—	—	—	—
On premiums of insurance companies	170	—	—	170	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	—	—	—	—	—	—	—	—
Sales								
General	4,691	—	—	4,691	—	—	—	—
Motor fuel	5,025	—	—	5,025	—	—	—	—
Alcoholic beverages	781	—	—	781	—	—	—	—
Amusements and admissions	132	—	—	132	—	—	—	—
Tobacco	842	—	—	842	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Totals, sales taxes	11,471	—	—	11,471	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	26	—	—	26	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, taxes	15,389	2,668	1,054	11,667	—	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	24	—	—	—	24	—	—	—
Motor vehicles	1,238	—	—	574	608	—	—	56
Natural resources	47	—	—	47	—	—	—	—
Other	172	—	—	168	3	—	—	1
Totals, privileges, licences and permits	1,481	—	—	789	635	—	—	57
Sales and services:								
Institutional	2,087	—	—	—	—	—	—	2,087
Federal manpower training program	635	—	—	—	—	—	—	635
Natural resources	5	—	—	—	—	—	—	5
Other	1,902	—	—	17	—	—	—	1,885
Totals, sales and services	4,629	—	—	17	—	—	—	4,612
Fines and penalties	89	—	—	—	89	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	1,851	—	—	—	—	—	1,851	—
Premium or discount	—	—	—	—	—	—	—	—
Profit or foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	1,851	—	—	—	—	—	1,851	—
Own enterprises:								
Liquor profits	2,582	—	—	2,582	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	2,582	—	—	2,582	—	—	—	—
Other revenue	27	—	—	—	—	—	—	27
Gross revenue from own sources	26,048	2,668	1,054	15,055	724	—	1,851	4,696
Conditional transfers:								
From federal government	13,710	—	—	—	—	13,710	—	—
From municipal government	3	—	—	—	—	3	—	—
Totals, conditional transfers	13,713	—	—	—	—	13,713	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	657	—	—	—	—	657	—	—
Federal-provincial fiscal arrangements	14,308	—	—	—	—	14,308	—	—
Share of income tax on power utilities	232	—	—	—	—	232	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	15,197	—	—	—	—	15,197	—	—
Totals, transfers	28,910	—	—	—	—	28,910	—	—
Gross general revenue	54,958	2,668	1,054	15,055	724	28,910	1,851	4,696

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
NOVA SCOTIA

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	11,197	—	11,197	—	—	—	—	—
Individuals	29,335	29,335	—	—	—	—	—	—
On premiums of insurance companies	1,571	—	—	1,571	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	106	—	—	106	—	—	—	—
Sales:								
General	28,664	—	—	28,664	—	—	—	—
Motor fuel	31,507	—	—	31,507	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	718	—	—	718	—	—	—	—
Tobacco	—	—	—	—	—	—	—	—
Other commodities and services	706	—	—	706	—	—	—	—
Totals, sales taxes	61,595	—	—	61,595	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	59	—	—	59	—	—	—	—
Totals, taxes	103,863	29,335	11,197	63,331	—	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	229	—	—	175	54	—	—	—
Motor vehicles	9,218	—	—	5,301	3,767	—	—	150
Natural resources	1,530	—	—	606	431	—	493	—
Other	654	—	—	602	—	—	—	52
Totals, privileges, licences and permits	11,631	—	—	6,684	4,252	—	493	202
Sales and services:								
Institutional	855	—	—	—	—	—	—	855
Federal manpower training program	2,910	—	—	—	—	—	—	2,910
Natural resources	72	—	—	72	—	—	—	—
Other	5,879	—	—	54	—	7	—	5,818
Totals, sales and services	9,716	—	—	126	—	7	—	9,583
Fines and penalties	659	—	—	—	659	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	16,863	—	—	—	—	—	16,863	—
Premium or discount	38	—	—	—	—	—	38	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	16,901	—	—	—	—	—	16,901	—
Own enterprises:								
Liquor profits	19,737	—	—	19,737	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	19,737	—	—	19,737	—	—	—	—
Other revenue	2	—	—	—	—	—	—	2
Gross revenue from own sources	162,509	29,335	11,197	89,878	4,911	7	17,394	9,787
Conditional transfers:								
From federal government	84,937	—	—	—	—	84,937	—	—
From municipal government	988	—	—	—	—	988	—	—
Totals, conditional transfers	85,925	—	—	—	—	85,925	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	2,132	—	—	—	—	2,132	—	—
Federal-provincial fiscal arrangements	83,412	—	—	—	—	83,412	—	—
Share of income tax on power utilities	1,912	—	—	—	—	1,912	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	87,456	—	—	—	—	87,456	—	—
Totals, transfers	173,381	—	—	—	—	173,381	—	—
Gross general revenue	335,890	29,335	11,197	89,878	4,911	173,388	17,394	9,787

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 — Continued
NEW BRUNSWICK

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	8,170	—	8,170	—	—	—	—	—
Individuals	21,253	21,253	—	—	—	—	—	—
On premiums of insurance companies	1,233	—	—	1,233	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	23,346	—	—	23,346	—	—	—	—
Sales:								
General	38,060	—	—	38,060	—	—	—	—
Motor fuel	26,360	—	—	26,360	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	505	—	—	505	—	—	—	—
Tobacco	2,739	—	—	2,739	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Total, sales taxes	67,664	—	—	67,664	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	132	—	—	34	—	—	—	98
Totals, taxes	121,798	21,253	8,170	92,277	—	—	—	98
Privileges, licences and permits:								
Liquor control and regulation	427	—	—	427	—	—	—	—
Motor vehicles	7,614	—	—	4,147	3,392	—	—	75
Natural resources	4,766	—	141	1,228	356	—	3,040	1
Other	742	—	—	270	26	—	—	446
Totals, privileges, licences and permits	13,549	—	141	6,072	3,774	—	3,040	522
Sales and services:								
Institutional	1,157	—	—	—	—	—	—	1,157
Federal manpower training program	2,591	—	—	—	—	—	—	2,591
Natural resources	9	—	—	9	—	—	—	—
Other	3,828	—	—	47	54	—	—	3,727
Totals, sales and services	7,585	—	—	56	54	—	—	7,475
Fines and penalties	1,136	—	—	117	1,018	—	—	1
Interest, discount, premium and foreign exchange:								
Interest	3,289	—	—	—	—	—	3,289	—
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	29	—	—	—	—	—	29	—
Totals, interest, discount, etc.	3,318	—	—	—	—	—	3,318	—
Own enterprises:								
Liquor profits	16,999	—	—	16,999	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	16,999	—	—	16,999	—	—	—	—
Other revenue	411	—	—	22	—	—	—	389
Gross revenue from own sources	164,796	21,253	8,311	115,543	4,846	—	6,358	8,485
Conditional transfers:								
From federal government	69,445	—	—	—	—	69,445	—	—
From municipal government	1,326	—	—	—	—	1,326	—	—
Totals, conditional transfers	70,771	—	—	—	—	70,771	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	1,745	—	—	—	—	1,745	—	—
Federal-provincial fiscal arrangements	74,869	—	—	—	—	74,869	—	—
Share of income tax on power utilities	123	—	—	—	—	123	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	920	—	—	—	—	920	—	—
Totals, unconditional transfers	77,657	—	—	—	—	77,657	—	—
Totals, transfers	148,428	—	—	—	—	148,428	—	—
Gross general revenue	313,224	21,253	8,311	115,543	4,846	148,428	6,358	8,485

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
QUEBEC

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	184,512	—	184,512	—	—	—	—	—
Individuals	696,983	696,983	—	—	—	—	—	—
On premiums of insurance companies	21,484	—	—	21,484	—	—	—	—
Other on corporations	43,434	—	—	43,434	—	—	—	—
Property	—	—	—	—	—	—	—	—
Sales:								
General	489,297	—	—	489,297	—	—	—	—
Motor fuel	264,269	—	—	264,269	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	13,442	—	—	13,442	—	—	—	—
Tobacco	60,294	—	—	60,294	—	—	—	—
Other commodities and services	48,583	—	—	48,583	—	—	—	—
Totals, sales taxes	875,885	—	—	875,885	—	—	—	—
Succession duties	38,751	38,751	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	4,841	—	—	4,841	—	—	—	—
Totals, taxes	1,865,890	735,734	184,512	945,644	—	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	31,899	—	—	31,899	—	—	—	—
Motor vehicles	82,440	—	—	44,023	37,675	—	—	742
Natural resources	65,948	—	17,323	25,341	2,739	—	20,537	8
Other	17,788	—	—	7,483	—	—	—	10,305
Totals, privileges, licences and permits	198,075	—	17,323	108,746	40,414	—	20,537	11,055
Sales and services:								
Institutional	2,828	—	—	—	—	—	—	2,828
Federal manpower training program	29,075	—	—	—	—	—	—	29,075
Natural resources	2,121	—	—	2,121	—	—	—	—
Other	15,814	—	—	1,379	1	—	—	14,434
Totals, sales and services	49,838	—	—	3,500	1	—	—	46,337
Fines and penalties	4,419	—	—	—	4,419	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	17,105	—	—	—	—	—	17,105	—
Premium or discount	63	—	—	—	—	—	63	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	17,168	—	—	—	—	—	17,168	—
Own enterprises:								
Liquor profits	43,268	—	—	43,268	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	43,268	—	—	43,268	—	—	—	—
Other revenue	5,048	—	—	3,661	11	—	—	1,376
Gross revenue from own sources	2,183,706	735,734	201,835	1,104,819	44,845	—	37,705	58,768
Conditional transfers:								
From federal government	175,952	—	—	—	—	175,952	—	—
From municipal government	3,085	—	—	—	—	3,085	—	—
Totals, conditional transfers	179,037	—	—	—	—	179,037	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	3,964	—	—	—	—	3,964	—	—
Federal-provincial fiscal arrangements	462,189	—	—	—	—	462,189	—	—
Share of income tax on power utilities	2,875	—	—	—	—	2,875	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	469,028	—	—	—	—	469,028	—	—
Totals, transfers	648,065	—	—	—	—	648,065	—	—
Gross general revenue	2,831,771	735,734	201,835	1,104,819	44,845	648,065	37,705	58,768

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 — Continued
ONTARIO

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	304, 679	—	304, 679	—	—	—	—	—
Individuals	620, 476	620, 476	—	—	—	—	—	—
On premiums of insurance companies	27, 729	—	—	27, 729	—	—	—	—
Other on corporations	555	—	—	555	—	—	—	—
Property	1, 755	—	—	1, 755	—	—	—	—
Sales:								
General	493, 087	—	—	493, 087	—	—	—	—
Motor fuel	366, 182	—	—	366, 182	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	30, 305	—	—	30, 305	—	—	—	—
Tobacco	55, 234	—	—	55, 234	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Totals, sales taxes	944, 808	—	—	944, 808	—	—	—	—
Succession duties	68, 472	68, 472	—	—	—	—	—	—
Hospital and medicare insurance premiums	257, 027	—	—	—	257, 027	—	—	—
Other	20, 935	—	—	20, 915	—	—	—	20
Totals, taxes	2, 246, 436	688, 948	304, 679	995, 762	257, 027	—	—	20
Privileges, licences and permits:								
Liquor control and regulation	40, 372	—	—	40, 372	—	—	—	—
Motor vehicles	137, 479	—	—	68, 593	64, 577	—	—	4, 309
National resources	54, 130	—	21, 060	1, 316	8, 172	—	23, 582	—
Other	24, 929	—	—	8, 036	346	—	83	16, 464
Totals, privileges, licences and permits	256, 910	—	21, 060	118, 317	73, 095	—	23, 665	20, 773
Sales and services:								
Institutional	7, 877	—	—	—	—	1	—	7, 876
Federal manpower training program	20, 675	—	—	—	—	—	—	20, 675
Natural resources	1, 130	—	—	983	—	—	—	147
Other	35, 212	—	—	4, 572	46	60	—	30, 534
Totals, sales and services	64, 894	—	—	5, 555	46	61	—	59, 232
Fines and penalties	22, 263	—	—	—	22, 263	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	127, 627	—	—	—	—	—	127, 627	—
Premium or discount	1	—	—	—	—	—	1	—
Profit on foreign exchange	47	—	—	—	—	—	47	—
Totals, interest, discount, etc.	127, 675	—	—	—	—	—	127, 675	—
Own enterprises:								
Liquor profits	153, 641	—	—	153, 641	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	153, 641	—	—	153, 641	—	—	—	—
Other revenue	1, 061	—	—	—	445	—	—	616
Gross revenue from own sources	2, 872, 880	688, 948	325, 739	1, 273, 275	352, 876	61	151, 340	80, 641
Conditional transfers:								
From federal government	583, 848	—	—	—	—	583, 848	—	—
From municipal government	4, 376	—	—	—	—	4, 376	—	—
Totals, conditional transfers	588, 224	—	—	—	—	588, 224	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	4, 624	—	—	—	—	4, 624	—	—
Federal-provincial fiscal arrangements	21, 677	—	—	—	—	21, 677	—	—
Share of income tax on power utilities	5, 463	—	—	—	—	5, 463	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	31, 764	—	—	—	—	31, 764	—	—
Totals, transfers	619, 988	—	—	—	—	619, 988	—	—
Gross general revenue	3, 492, 868	688, 948	325, 739	1, 273, 275	352, 876	620, 049	151, 340	80, 641

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
MANITOBA

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	24,830	—	24,830	—	—	—	—	—
Individuals	64,655	64,655	—	—	—	—	—	—
On premiums of insurance companies	2,073	—	—	2,073	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	—	—	—	—	—	—	—	—
Sales:								
General	61,401	—	—	61,401	—	—	—	—
Motor fuel	41,813	—	—	41,813	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	1,941	—	—	1,941	—	—	—	—
Tobacco	8,489	—	—	8,489	—	—	—	—
Other commodities and services	4,071	—	—	4,071	—	—	—	—
Totals, sales taxes	117,715	—	—	117,715	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	13,515	—	—	—	13,515	—	—	—
Other	2,421	—	—	2,421	—	—	—	—
Totals, taxes	225,209	64,655	24,830	122,209	13,515	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	3,402	—	—	3,402	—	—	—	—
Motor vehicles	12,760	—	—	7,522	4,919	—	5	314
Natural resources	6,221	—	—	492	932	—	4,658	139
Other	1,288	—	—	755	32	—	—	501
Totals, privileges, licences and permits	23,671	—	—	12,171	5,883	—	4,663	954
Sales and services:								
Institutional	1,215	—	—	—	—	—	—	1,215
Federal manpower training program	4,346	—	—	—	—	—	—	4,346
Natural resources	1,385	—	—	1,143	—	—	—	242
Other	8,765	—	—	598	2	2,027	16	6,122
Totals, sales and services	15,711	—	—	1,741	2	2,027	16	11,925
Fines and penalties	969	—	—	—	969	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	16,335	—	—	—	—	—	16,335	—
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	16,335	—	—	—	—	—	16,335	—
Own enterprises:								
Liquor profits	22,071	—	—	22,071	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	22,071	—	—	22,071	—	—	—	—
Other revenue	1,022	—	—	—	83	—	—	939
Gross revenue from own sources	304,988	64,655	24,830	158,192	20,452	2,027	21,014	13,818
Conditional transfers:								
From federal government	81,877	—	—	—	—	81,877	—	—
From municipal government	158	—	—	—	—	158	—	—
Totals, conditional transfers	82,035	—	—	—	—	82,035	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	2,127	—	—	—	—	2,127	—	—
Federal-provincial fiscal arrangements	44,177	—	—	—	—	44,177	—	—
Share of income tax on power utilities	924	—	—	—	—	924	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	47,228	—	—	—	—	47,228	—	—
Totals, transfers	129,263	—	—	—	—	129,263	—	—
Gross general revenue	434,251	64,655	24,830	158,192	20,452	131,290	21,014	13,818

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 — Continued
SASKATCHEWAN

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	19,596	—	19,596	—	—	—	—	—
Individuals	54,978	54,978	—	—	—	—	—	—
On premiums of insurance companies	1,884	—	—	1,884	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	201	—	—	201	—	—	—	—
Sales:								
General	65,470	—	—	65,470	—	—	—	—
Motor fuel	46,754	—	—	46,754	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	278	—	—	278	—	—	—	—
Tobacco	6,059	—	—	6,059	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Totals, sales taxes	118,561	—	—	118,561	—	—	—	—
Succession duties	1	1	—	—	—	—	—	—
Hospital and medicare insurance premiums	18,437	—	—	—	18,437	—	—	—
Other	2,306	—	—	2,306	—	—	—	—
Totals, taxes	215,964	54,979	19,596	122,952	18,437	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	243	—	—	20	223	—	—	—
Motor vehicles	13,995	—	—	7,935	5,850	—	—	210
Natural resources	38,376	—	—	18,124	1,242	—	18,005	1,005
Other	1,398	—	—	671	193	—	—	534
Totals, privileges, licences and permits	54,012	—	—	26,750	7,508	—	18,005	1,749
Sales and services:								
Institutional	1,786	—	—	—	—	—	—	1,786
Federal manpower training program	1,984	—	—	—	—	—	—	1,984
Natural resources	1,741	—	—	464	—	—	—	1,277
Other	10,832	—	—	1,033	—	35	—	9,764
Totals, sales and services	16,343	—	—	1,497	—	35	—	14,811
Fines and penalties	2,073	—	—	2	2,071	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	41,416	—	—	—	—	—	41,089	327
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	1	1	—	—	—	—	—	—
Totals, interest, discount, etc.	41,417	1	—	—	—	—	41,089	327
Own enterprises:								
Liquor profits	25,147	—	—	25,147	—	—	—	—
Other	8,657	—	—	—	—	—	8,657	—
Totals, own enterprises	33,804	—	—	25,147	—	—	8,657	—
Other revenue	240	—	—	—	—	—	—	240
Gross revenue from own sources	363,853	54,980	19,596	176,348	28,016	35	67,751	17,127
Conditional transfers:								
From federal government	91,861	—	—	—	—	91,861	—	—
From municipal government	1,255	—	—	—	—	1,255	—	—
Totals, conditional transfers	93,116	—	—	—	—	93,116	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	2,142	—	—	—	—	2,142	—	—
Federal-provincial fiscal arrangements	17,992	—	—	—	—	17,992	—	—
Share of income tax on power utilities	35	—	—	—	—	35	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	20,169	—	—	—	—	20,169	—	—
Totals, transfers	113,285	—	—	—	—	113,285	—	—
Gross general revenue	477,138	54,980	19,596	176,348	28,016	113,320	67,751	17,127

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
ALBERTA

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	49,858	—	49,858	—	—	—	—	—
Individuals	98,334	98,334	—	—	—	—	—	—
On premiums of insurance companies	3,889	—	—	3,889	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	—	—	—	—	—	—	—	—
Sales:								
General	—	—	—	—	—	—	—	—
Motor fuel	69,979	—	—	69,979	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	1,706	—	—	1,706	—	—	—	—
Tobacco	—	—	—	—	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Totals, sales taxes	71,685	—	—	71,685	—	—	—	—
Succession duties	2	2	—	—	—	—	—	—
Hospital and medicare insurance premiums	12,842	—	—	—	12,842	—	—	—
Other	3,531	—	—	3,531	—	—	—	—
Totals, taxes	240,141	98,336	49,858	79,105	12,842	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	1,582	—	—	1,547	35	—	—	—
Motor vehicles	22,812	—	—	13,477	8,795	—	—	540
Natural resources	294,353	—	—	9,532	1,599	—	162,187	121,035
Other	4,123	—	—	1,920	1,116	—	—	1,087
Totals, privileges, licences and permits	322,870	—	—	26,476	11,545	—	162,187	122,662
Sales and services:								
Institutional	6,158	—	—	—	—	165	—	5,993
Federal manpower training program	5,074	—	—	—	—	—	—	5,074
Natural resources	2,255	—	—	2,255	—	—	—	—
Other	11,736	—	—	3,308	51	66	—	8,311
Totals, sales and services	25,223	—	—	5,563	51	231	—	19,378
Fines and penalties	2,527	—	—	—	2,527	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	58,504	—	—	—	—	—	58,504	—
Premium or discount	45	—	—	—	—	—	45	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	58,549	—	—	—	—	—	58,549	—
Own enterprises:								
Liquor profits	39,930	—	—	39,930	—	—	—	—
Other	3,059	—	—	—	—	—	3,059	—
Totals, own enterprises	42,989	—	—	39,930	—	—	3,059	—
Other revenue	398	—	—	—	—	—	6	392
Gross revenue from own sources	692,697	98,336	49,858	151,074	26,965	231	223,801	142,432
Conditional transfers:								
From federal government	139,486	—	—	—	—	139,486	—	—
From municipal government	11,624	—	—	—	—	11,624	—	—
Totals, conditional transfers	151,110	—	—	—	—	151,110	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	2,965	—	—	—	—	2,965	—	—
Federal-provincial fiscal arrangements	6,860	—	—	—	—	6,860	—	—
Share of income tax on power utilities	7,431	—	—	—	—	7,431	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	17,256	—	—	—	—	17,256	—	—
Totals, transfers	168,366	—	—	—	—	168,366	—	—
Gross general revenue	861,063	98,336	49,858	151,074	26,965	168,597	223,801	142,432

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 — Continued
BRITISH COLUMBIA

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	48,163	—	48,163	—	—	—	—	—
Individuals	161,791	161,791	—	—	—	—	—	—
On premiums of insurance companies	5,197	—	—	5,197	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	10,512	—	—	10,512	—	—	—	—
Sales:								
General	179,267	—	—	179,267	—	—	—	—
Motor fuel	70,178	—	—	70,178	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	2,775	—	—	2,775	—	—	—	—
Tobacco	—	—	—	—	—	—	—	—
Other commodities and services	2,942	—	—	2,942	—	—	—	—
Totals, sales taxes	255,162	—	—	255,162	—	—	—	—
Succession duties	14,708	14,708	—	—	—	—	—	—
Hospital and medicare insurance premiums	52,435	—	—	—	52,435	—	—	—
Other	335	—	—	335	—	—	—	—
Totals, taxes	548,303	176,499	48,163	271,206	52,435	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	824	—	—	729	95	—	—	—
Motor vehicles	32,042	—	—	17,911	13,682	—	—	449
Natural resources	126,952	—	15,560	45,154	2,678	—	63,560	—
Other	4,542	—	—	4,441	77	—	—	24
Totals, privileges, licences and permits	164,360	—	15,560	68,235	16,532	—	63,560	473
Sales and services:								
Institutional	5,681	—	—	—	—	—	—	5,681
Federal manpower training program	3,347	—	—	—	—	—	—	3,347
Natural resources	2,604	—	—	2,604	—	—	—	—
Other	49,156	—	—	8,702	—	—	—	40,454
Totals, sales and services	60,788	—	—	11,306	—	—	—	49,482
Fines and penalties	1,840	—	—	—	1,840	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	27,152	—	—	—	—	—	27,152	—
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	27,152	—	—	—	—	—	27,152	—
Own enterprises:								
Liquor profits	55,360	—	—	55,360	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	55,360	—	—	55,360	—	—	—	—
Other revenue	175	—	—	175	—	—	—	—
Gross revenue from own sources	857,978	176,499	63,723	406,282	70,807	—	90,712	49,955
Conditional transfers:								
From federal government	164,412	—	—	—	—	164,412	—	—
From municipal government	16,007	—	—	—	—	16,007	—	—
Totals, conditional transfers	180,419	—	—	—	—	180,419	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	1,672	—	—	—	—	1,672	—	—
Federal-provincial fiscal arrangements	— 652	—	—	—	—	— 652	—	—
Share of income tax on power utilities	561	—	—	—	—	561	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	400	—	—	—	—	400	—	—
Totals, unconditional transfers	1,981	—	—	—	—	1,981	—	—
Totals, transfers	182,400	—	—	—	—	182,400	—	—
Gross general revenue	1,040,378	176,499	63,723	406,282	70,807	182,400	90,712	49,955

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Continued
YUKON

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
thousands of dollars								
Taxes:								
Income:								
Corporations	—	—	—	—	—	—	—	—
Individuals	—	—	—	—	—	—	—	—
On premiums of insurance companies	—	—	—	—	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	392	—	—	392	—	—	—	—
Sales:								
General	—	—	—	—	—	—	—	—
Motor fuel	1,434	—	—	1,434	—	—	—	—
Alcoholic beverages	243	—	—	243	—	—	—	—
Amusements and admissions	19	—	—	19	—	—	—	—
Tobacco	—	—	—	—	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Totals, sales taxes	1,696	—	—	1,696	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	3	—	—	3	—	—	—	—
Totals, taxes	2,091	—	—	2,091	—	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	20	—	—	20	—	—	—	—
Motor vehicles	376	—	—	269	100	—	—	7
Natural resources	46	—	—	—	46	—	—	—
Other	73	—	—	23	50	—	—	—
Totals, privileges, licences and permits	515	—	—	312	196	—	—	7
Sales and services:								
Institutional	—	—	—	—	—	—	—	—
Federal manpower training program	—	—	—	—	—	—	—	—
Natural resources	—	—	—	—	—	—	—	—
Other	839	—	—	—	—	496	—	343
Totals, sales and services	839	—	—	—	—	496	—	343
Fines and penalties	42	—	—	—	—	—	—	42
Interest, discount, premium and foreign exchange:								
Interest	182	—	—	—	—	—	182	—
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	182	—	—	—	—	—	182	—
Own enterprises:								
Liquor profits	1,383	—	—	1,383	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	1,383	—	—	1,383	—	—	—	—
Other revenue	41	—	—	—	—	—	—	41
Gross revenue from own sources	5,093	—	—	3,786	196	496	182	433
Conditional transfers:								
From federal government	1,495	—	—	—	—	1,495	—	—
From municipal government	—	—	—	—	—	—	—	—
Totals, conditional transfers	1,495	—	—	—	—	1,495	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	—	—	—	—	—	—	—	—
Federal-provincial fiscal arrangements	5,576	—	—	—	—	5,576	—	—
Share of income tax on power utilities	167	—	—	—	—	167	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	5,743	—	—	—	—	5,743	—	—
Totals, transfers	7,238	—	—	—	—	7,238	—	—
Gross general revenue	12,331	—	—	3,786	196	7,734	182	433

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 — Continued
NORTHWEST TERRITORY

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	—	—	—	—	—	—	—	—
Individuals	—	—	—	—	—	—	—	—
On premiums of insurance companies	—	—	—	—	—	—	—	—
Other on corporations	—	—	—	—	—	—	—	—
Property	—	—	—	—	—	—	—	—
Sales:								
General	—	—	—	—	—	—	—	—
Motor fuel	1,433	—	—	1,433	—	—	—	—
Alcoholic beverages	—	—	—	—	—	—	—	—
Amusements and admissions	—	—	—	—	—	—	—	—
Tobacco	—	—	—	—	—	—	—	—
Other commodities and services	—	—	—	—	—	—	—	—
Totals, sales taxes	1,433	—	—	1,433	—	—	—	—
Succession duties	—	—	—	—	—	—	—	—
Hospital and medicare insurance premiums	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, taxes	1,433	—	—	1,433	—	—	—	—
Privileges, licences and permits:								
Liquor control and regulation	81	—	—	—	81	—	—	—
Motor vehicles	205	—	—	147	55	—	—	3
National resources	35	—	—	—	35	—	—	—
Other	56	—	—	56	—	—	—	—
Totals, privileges, licences and permits	377	—	—	203	171	—	—	3
Sales and services:								
Institutional	—	—	—	—	—	—	—	—
Federal manpower training program	166	—	—	—	—	—	—	166
Natural resources	—	—	—	—	—	—	—	—
Other	200	—	—	—	—	—	—	200
Totals, sales and services	366	—	—	—	—	—	—	366
Fines and penalties	33	—	—	—	33	—	—	—
Interest, discount, premium and foreign exchange:								
Interest	286	—	—	—	—	—	286	—
Premium or discount	—	—	—	—	—	—	—	—
Profit on foreign exchange	—	—	—	—	—	—	—	—
Totals, interest, discount, etc.	286	—	—	—	—	—	286	—
Own enterprises:								
Liquor profits	1,827	—	—	1,827	—	—	—	—
Other	—	—	—	—	—	—	—	—
Totals, own enterprises	1,827	—	—	1,827	—	—	—	—
Other revenue	44	—	—	—	—	—	—	44
Gross revenue from own sources	4,366	—	—	3,463	204	—	286	413
Conditional transfers:								
From federal government	2,947	—	—	—	—	2,947	—	—
From municipal government	23	—	—	—	—	23	—	—
Totals, conditional transfers	2,970	—	—	—	—	2,970	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	—	—	—	—	—	—	—	—
Federal-provincial fiscal arrangements	6,232	—	—	—	—	6,232	—	—
Share of income tax on power utilities	—	—	—	—	—	—	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	—	—	—	—	—	—	—	—
Totals, unconditional transfers	6,232	—	—	—	—	6,232	—	—
Totals, transfers	9,202	—	—	—	—	9,202	—	—
Gross general revenue	13,568	—	—	3,463	204	9,202	286	413

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year Ended March 31, 1969 - Concluded
CANADA

Gross general revenue by source	Total as per Table 1	Economic classification						
		Direct taxes		Indirect taxes	Transfers from		Investment income	Other revenue
		Persons	Business		Persons	Other levels of government (e)		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
thousands of dollars								
Taxes:								
Income:								
Corporations	660,326	—	660,326	—	—	—	—	—
Individuals	1,764,302	1,764,302	—	—	—	—	—	—
On premiums of insurance companies	65,981	—	—	65,981	—	—	—	—
Other on corporations	43,989	—	—	43,989	—	—	—	—
Property	36,312	—	—	36,312	—	—	—	—
Sales:								
General	1,395,238	—	—	1,395,238	—	—	—	—
Motor fuel	943,206	—	—	943,206	—	—	—	—
Alcoholic beverages	1,024	—	—	1,024	—	—	—	—
Amusements and admissions	51,894	—	—	51,894	—	—	—	—
Tobacco	137,676	—	—	137,676	—	—	—	—
Other commodities and services	56,330	—	—	56,330	—	—	—	—
Totals, sales taxes	2,585,368	—	—	2,585,368	—	—	—	—
Succession duties	121,934	121,934	—	—	—	—	—	—
Hospital and medicare insurance premiums	354,256	—	—	—	354,256	—	—	—
Other	35,433	—	—	35,315	—	—	—	118
Totals, taxes	5,667,901	1,886,236	660,326	2,766,965	354,256	—	—	118
Privileges, licences and permits:								
Liquor control and regulation	84,613	—	—	84,101	512	—	—	—
Motor vehicles	324,782	—	—	172,592	145,330	—	5	6,855
Natural resources	595,935	—	54,084	101,848	18,807	—	299,008	122,188
Other	56,595	—	—	25,143	1,843	—	83	29,526
Totals, privileges, licences and permits	1,061,925	—	54,084	383,684	166,492	—	299,096	158,569
Sales and services:								
Institutional	32,249	—	—	—	—	166	—	32,083
Federal manpower training program	73,942	—	—	—	—	—	—	73,942
Natural resources	11,529	—	—	9,858	—	—	—	1,671
Other	147,281	—	—	19,733	154	2,691	16	124,687
Totals, sales and services	265,001	—	—	29,591	154	2,857	16	232,383
Fines and penalties	36,914	—	—	147	36,722	—	—	45
Interest, discount, premium and foreign exchange:								
Interest	312,813	—	—	—	—	—	312,486	327
Premium or discount	147	—	—	—	—	—	147	—
Profit on foreign exchange	77	1	—	—	—	—	76	—
Totals, interest, discount, etc.	313,037	1	—	—	—	—	312,709	327
Own enterprises:								
Liquor profits	388,241	—	—	388,241	—	—	—	—
Other	11,716	—	—	—	—	—	11,716	—
Totals, own enterprises	399,957	—	—	388,241	—	—	11,716	—
Other revenue	8,510	—	—	3,863	539	—	6	4,102
Gross revenue from own sources	7,753,245	1,886,237	714,410	3,572,491	558,163	2,857	623,543	395,544
Conditional transfers:								
From federal government	1,475,078	—	—	—	—	1,475,078	—	—
From municipal government	38,908	—	—	—	—	38,908	—	—
Totals, conditional transfers	1,513,986	—	—	—	—	1,513,986	—	—
Unconditional transfers:								
From federal government:								
Statutory subsidies	31,684	—	—	—	—	31,684	—	—
Federal-provincial fiscal arrangements	808,802	—	—	—	—	808,802	—	—
Share of income tax on power utilities	20,946	—	—	—	—	20,946	—	—
Grants-in-lieu of taxes on federal property (municipal purposes)	1,320	—	—	—	—	1,320	—	—
Totals, unconditional transfers	862,752	—	—	—	—	862,752	—	—
Totals, transfers	2,376,738	—	—	—	—	2,376,738	—	—
Gross general revenue	10,129,983	1,886,237	714,410	3,572,491	558,163	2,379,595	623,543	395,544

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969
NEWFOUNDLAND**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
General government services:							
Executive and administrative	8,895	4,349	4,551	—	—	—	- 5
Legislative	694	71	612	11	—	—	—
Research, planning and statistics	79	—	—	79	—	—	—
Totals, general government services	9,668	4,420	5,163	90	—	—	- 5
Protection of persons and property:							
Law enforcement	1,262	557	705	—	—	—	—
Corrections:							
Juvenile delinquents	533	338	195	—	—	—	—
Other	964	542	422	—	—	—	—
Police	3,582	1,088	2,477	—	—	—	17
Fire	1,158	806	337	15	—	—	—
Emergency measures	142	45	97	—	—	—	—
Other	395	395	—	—	—	—	—
Totals, protection of persons and property	8,036	3,771	4,233	15	—	—	17
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	57,579	8,853	46,802	—	—	1,924	—
Rail	—	—	—	—	—	—	—
Water	403	—	345	58	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	15	—	—	—	—	—	15
Totals, transportation and communi- cations	57,997	8,853	47,147	58	—	1,924	15
Health:							
Hospital care	47,086	15,338	7,208	729	—	23,811	—
General health	517	369	148	—	—	—	—
Public health	2,357	604	1,459	194	—	100	—
Medical, dental and allied services	6,651	2,650	2,827	1,174	—	—	—
Totals, health	56,611	18,961	11,642	2,097	—	23,911	—
Social welfare:							
Old age assistance—Pensions	424	—	404	20	—	—	—
Other aid to the aged	1,030	650	380	—	—	—	—
Aid to the blind—Pensions	374	—	—	374	—	—	—
Aid to the disabled—Pensions	938	—	—	938	—	—	—
Aid to the unemployed and unemploy- ables	35,207	—	—	35,207	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	4,266	327	177	3,762	—	—	—
Labour	170	118	52	—	—	—	—
Winter work projects	—	—	—	—	—	—	—
Other	2,101	1,660	355	86	—	—	—
Totals, social welfare	44,510	2,755	1,368	40,387	—	—	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,221	439	569	209	—	—	4
Parks, beaches and other recreational areas	522	195	327	—	—	—	—
Physical culture	311	17	245	49	—	—	—
Other	117	91	—	26	—	—	—
Totals, recreational and cultural services	2,171	742	1,141	284	—	—	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NEWFOUNDLAND - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
thousands of dollars							
Education:							
Schools operated by local authorities	41,104	474	1,400	39,112	—	118	—
Universities, colleges and other schools	28,024	3,412	14,035	10,568	—	9	—
Manpower training	3,139	—	2,472	664	—	3	—
Education of the handicapped	625	299	286	40	—	—	—
Contributions to teachers' superannua- tion and pensions	— 339	—	—	—	—	—	— 339
Other	1,553	388	477	688	—	—	—
Totals, education	74,106	4,573	18,670	51,072	—	130	— 339
Natural resources and primary industries:							
Fish and game	5,818	567	3,878	20	1,053	—	300
Forests	3,900	1,081	2,795	24	—	—	—
Lands: settlement and agriculture	2,486	617	1,004	721	144	—	—
Minerals and mines	1,074	593	481	—	—	—	—
Water resources	43	—	43	—	—	—	—
Other	227	158	69	—	—	—	—
Totals, natural resources and pri- mary industries	13,548	3,016	8,270	765	1,197	—	300
Trade and industrial development	1,652	258	762	63	534	—	35
Local government planning and develop- ment	1,796	788	421	16	—	571	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	113	—	113	—	—	—	—
Discount on securities sold (or amount amortized)	4	—	—	—	—	—	4
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	26,825	—	—	26,566	—	—	259
Loss on foreign exchange	13	—	—	—	—	—	13
Totals, debt charges (excluding re- tirements)	26,955	—	113	26,566	—	—	276
Own enterprises	7,155	—	—	—	1,359	—	5,796
Other expenditures:							
Housing	2,465	39	218	33	—	2,175	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	317	78	41	8	—	190	—
Totals, other expenditures	2,782	117	259	41	—	2,365	—
Totals	306,987	48,254	99,189	121,454	3,090	28,901	6,099
Unconditional transfers	4,594	—	—	—	—	4,594	—
Totals, gross general expenditure	311,581	48,254	99,189	121,454	3,090	33,495	6,099

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
PRINCE EDWARD ISLAND**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers			Other expend- itures
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
thousands of dollars							
General government services:							
Executive and administrative	2,323	798	1,300	6	—	22	197
Legislative	241	159	80	2	—	—	—
Research, planning and statistics	70	—	70	—	—	—	—
Totals, general government services	2,634	957	1,450	8	—	22	197
Protection of persons and property:							
Law enforcement	152	118	34	—	—	—	—
Corrections:							
Juvenile delinquents	36	—	10	26	—	—	—
Other	124	48	76	—	—	—	—
Police	329	—	329	—	—	—	—
Fire	38	—	—	—	—	38	—
Emergency measures	24	18	6	—	—	—	—
Other	276	156	120	—	—	—	—
Totals, protection of persons and property	979	340	575	26	—	38	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	11,065	2,228	8,782	—	—	55	—
Rail	—	—	—	—	—	—	—
Water	26	—	26	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	11,091	2,228	8,808	—	—	55	—
Health:							
Hospital care	8,267	1,421	690	—	—	6,156	—
General health	184	151	9	24	—	—	—
Public health	1,089	642	440	—	—	7	—
Medical, dental and allied services	389	—	35	354	—	—	—
Totals, health	9,929	2,214	1,174	378	—	6,163	—
Social welfare:							
Old age assistance—Pensions	684	—	139	545	—	—	—
Other aid to the aged	1,742	1,074	524	144	—	—	—
Aid to the blind—Pensions	72	—	—	72	—	—	—
Aid to the disabled—Pensions	74	—	—	74	—	—	—
Aid to the unemployed and unemploy- ables	3,833	16	10	3,807	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	400	43	357	—	—	—	—
Labour	63	52	11	—	—	—	—
Winter work projects	260	—	2	—	—	258	—
Other	162	88	36	38	—	—	—
Totals, social welfare	7,290	1,273	1,079	4,680	—	258	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	80	80	—	—	—	—	—
Parks, beaches and other recreational areas	416	119	293	—	—	4	—
Physical culture	72	—	72	—	—	—	—
Other	171	9	151	11	—	—	—
Totals, recreational and cultural services	739	208	516	11	—	4	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
PRINCE EDWARD ISLAND - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)		(f)
thousands of dollars							
Education:							
Schools operated by local authorities	8,078	222	356	—	—	7,500	—
Universities, colleges and other schools	4,078	898	331	2,849	—	—	—
Manpower training	635	—	635	—	—	—	—
Education of the handicapped	40	7	11	22	—	—	—
Contributions to teachers' superannua- tion and pensions	1	—	1	—	—	—	—
Other	185	26	70	89	—	—	—
Totals, education	13,017	1,153	1,404	2,960	—	7,500	—
Natural resources and primary industries:							
Fish and game	264	94	153	—	17	—	—
Forests	115	113	2	—	—	—	—
Lands: settlement and agriculture	1,956	363	906	267	404	—	16
Minerals and mines	—	—	—	—	—	—	—
Water resources	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, natural resources and pri- mary industries	2,335	570	1,061	267	421	—	16
Trade and industrial development	756	127	367	—	82	12	168
Local government planning and develop- ment	30	20	10	—	—	—	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	12	—	12	—	—	—	—
Discount on securities sold (or amount amortized)	73	—	73	—	—	—	—
Premium on securities purchased (or amount amortized)	6	—	6	—	—	—	—
Interest	6,777	—	—	6,776	—	1	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	6,868	—	91	6,776	—	1	—
Own enterprises	153	—	—	—	—	—	153
Other expenditures:							
Housing	1	—	1	—	—	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	- 281	—	- 281	—	—	—	—
Totals, other expenditures	- 280	—	- 280	—	—	—	—
Totals	55,541	9,090	16,255	15,106	503	14,053	534
Unconditional transfers	524	—	—	—	—	524	—
Totals, gross general expenditure	56,065	9,090	16,255	15,106	503	14,577	534

**TABLE 8. Economic Classification of Gross General Expenditure for Fiscal Year
Ended March 31, 1969 — Continued
NOVA SCOTIA**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative	9,404	2,785	3,793	275	—	51	2,500
Legislative	625	16	554	55	—	—	—
Research, planning and statistics	533	—	517	16	—	—	—
Totals, general government services	10,562	2,801	4,864	346	—	51	2,500
Protection of persons and property:							
Law enforcement:.....	1,378	797	558	13	—	10	—
Corrections:							
Juvenile delinquents	1,884	422	1,377	85	—	—	—
Other	11	—	—	11	—	—	—
Police	1,939	25	1,914	—	—	—	—
Fire	100	81	19	—	—	—	—
Emergency measures	110	80	18	—	—	12	—
Other	3,289	2,086	1,161	42	—	—	—
Totals, protection of persons and property	8,711	3,491	5,047	151	—	22	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	70,686	11,519	58,167	—	—	217	783
Rail	10	—	10	—	—	—	—
Water	525	—	486	25	14	—	—
Telecommunications	51	—	47	—	4	—	—
Other	32	—	—	32	—	—	—
Totals, transportation and communi- cations	71,304	11,519	58,710	57	18	217	783
Health:							
Hospital care	68,961	10,106	16,121	3	—	42,731	—
General health	2,359	1,742	188	—	—	429	—
Public health	7,710	5,185	2,488	37	—	—	—
Medical, dental and allied services	2,365	750	1,444	171	—	—	—
Totals, health	81,395	17,783	20,241	211	—	43,160	—
Social welfare:							
Old age assistance—Pensions	1,246	—	—	1,246	—	—	—
Other aid to the aged	233	—	—	233	—	—	—
Aid to the blind—Pensions	544	—	—	544	—	—	—
Aid to the disabled—Pensions	3,071	—	—	3,071	—	—	—
Aid to the unemployed and unemploy- ables	15,829	—	—	8,962	—	6,867	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	2,689	347	454	1,888	—	—	—
Labour	332	225	107	—	—	—	—
Winter work projects	75	—	75	—	—	—	—
Other	2,499	2,190	213	21	—	75	—
Totals, social welfare	26,518	2,762	849	15,965	—	6,942	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	2,040	402	971	667	—	—	—
Parks, beaches and other recreational areas	168	—	166	—	—	2	—
Physical culture	506	—	506	—	—	—	—
Other	306	58	62	186	—	—	—
Totals, recreational and cultural services	3,020	460	1,705	853	—	2	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NOVA SCOTIA - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
Education:							
Schools operated by local authorities	54,128	1,130	509	1,579	—	50,910	—
Universities, colleges and other schools	40,984	7,134	13,369	20,372	—	19	90
Manpower training	2,910	—	2,910	—	—	—	—
Education of the handicapped	696	—	509	187	—	—	—
Contributions to teachers' superannua- tion and pensions	3,511	—	144	—	—	—	3,367
Other	4,481	756	1,935	1,790	—	—	—
Totals, education	106,710	9,020	19,376	23,928	—	50,929	3,457
Natural resources and primary industries:							
Fish and game	1,812	731	371	2	—	—	708
Forests	3,537	2,123	1,118	16	280	—	—
Lands: settlement and agriculture	6,268	1,553	2,788	265	1,452	8	202
Minerals and mines	1,510	549	960	1	—	—	—
Water resources	654	85	505	64	—	—	—
Other	400	340	60	—	—	—	—
Totals, natural resources and pri- mary industries	14,181	5,381	5,802	348	1,732	8	910
Trade and industrial development	8,379	1,042	5,681	31	1,625	—	—
Local government planning and develop- ment	1,842	278	214	7	—	229	1,114
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	234	—	234	—	—	—	—
Discount on securities sold (or amount amortized)	702	—	38	664	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	36,164	—	—	36,164	—	—	—
Loss on foreign exchange	1,080	—	—	1,080	—	—	—
Totals, debt charges (excluding re- tirements)	38,180	—	272	37,908	—	—	—
Own enterprises	1,553	—	—	—	—	—	1,553
Other expenditures:							
Housing	423	234	11	178	—	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	47	—	47	—	—	—	—
Totals, other expenditures	470	234	58	178	—	—	—
Totals	372,825	54,771	122,819	79,983	3,375	101,560	10,317
Unconditional transfers	5,493	—	6	—	—	5,487	—
Totals, gross general expenditure	378,318	54,771	122,825	79,983	3,375	107,047	10,317

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
NEW BRUNSWICK**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)		(f)
thousands of dollars							
General government services:							
Executive and administrative	10,131	3,675	6,164	291	—	—	1
Legislative	1,848	167	1,672	9	—	—	—
Research, planning and statistics	165	119	46	—	—	—	—
Totals, general government services	12,144	3,961	7,882	300	—	—	1
Protection of persons and property:							
Law enforcement	1,665	860	803	2	—	—	—
Corrections:							
Juvenile delinquents	318	206	103	9	—	—	—
Other	819	462	350	7	—	—	—
Police	1,634	50	1,584	—	—	—	—
Fire	30	—	30	—	—	—	—
Emergency measures	—	—	—	—	—	—	—
Other	2,329	1,608	674	8	—	—	39
Totals, protection of persons and property	6,795	3,186	3,544	26	—	—	39
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	49,678	11,673	33,928	303	—	296	3,478
Rail	—	—	—	—	—	—	—
Water	813	—	708	—	—	—	105
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	50,491	11,673	34,636	303	—	296	3,583
Health:							
Hospital care	57,072	5,626	8,269	8	—	43,139	20
General health	3,026	1,570	370	1,040	—	42	4
Public health	2,547	1,517	614	63	—	353	—
Medical, dental and allied services	1,211	—	804	407	—	—	—
Totals, health	63,856	8,723	10,057	1,518	—	43,534	24
Social welfare:							
Old age assistance—Pensions	—	—	—	—	—	—	—
Other aid to the aged	—	—	—	—	—	—	—
Aid to the blind—Pensions	—	—	—	—	—	—	—
Aid to the disabled—Pensions	—	—	—	—	—	—	—
Aid to the unemployed and unemploy- ables	24,803	1,426	375	22,888	—	—	114
Mother's allowances	—	—	—	—	—	—	—
Child welfare	80	30	50	—	—	—	—
Labour	704	486	142	76	—	—	—
Winter work projects	—	—	—	—	—	—	—
Other	425	364	6	55	—	—	—
Totals, social welfare	26,012	2,306	573	23,019	—	—	114
Recreational and cultural services:							
Archives, art galleries, museums and libraries	835	493	148	191	—	—	3
Parks, beaches and other recreational areas	576	—	574	2	—	—	—
Physical culture	239	—	170	69	—	—	—
Other	77	—	77	—	—	—	—
Totals, recreational and cultural services	1,727	493	969	262	—	—	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NEW BRUNSWICK - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)		(f)
thousands of dollars							
Education:							
Schools operated by local authorities	82,825	47,791 ¹	34,548 ¹	486	—	—	—
Universities, colleges and other schools	33,238	3,307	6,273	23,424	—	—	234
Manpower training	2,591	—	2,591	—	—	—	—
Education of the handicapped	907	23	—	884	—	—	—
Contributions to teachers' superannua- tion and pensions	785	—	—	42	—	—	743
Other	1,830	631	1,143	56	—	—	—
Totals, education	122,176	51,752	44,555	24,892	—	—	977
Natural resources and primary industries:							
Fish and game	1,541	335	1,206	—	—	—	—
Forests	4,170	3,191	736	243	—	—	—
Lands: settlement and agriculture	8,192	1,709	2,690	593	1,448	—	1,752
Minerals and mines	392	207	182	1	—	—	2
Water resources	1,116	105	818	15	—	134	44
Other	729	278	451	—	—	—	—
Totals, natural resources and pri- mary industries	16,140	5,825	6,083	852	1,448	134	1,798
Trade and industrial development	2,786	340	1,903	51	156	—	336
Local government planning and develop- ment	3,386	1,205	788	420	—	235	738
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	361	—	35	—	—	—	326
Discount on securities sold (or amount amortized)	520	—	520	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	25,028	—	—	25,028	—	—	—
Loss on foreign exchange	13	—	13	—	—	—	—
Totals, debt charges (excluding re- tirements)	25,922	—	568	25,028	—	—	326
Own enterprises	1,180	—	—	—	—	—	1,180
Other expenditures:							
Housing	—	—	—	—	—	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, other expenditures	—	—	—	—	—	—	—
Totals	332,615	89,464	111,558	76,671	1,604	44,199	9,119
Unconditional transfers	14,051	—	136	—	—	13,915	—
Totals, gross general expenditure	346,666	89,464	111,694	76,671	1,604	58,114	9,119

¹ Estimates used for Goods and services.

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
QUEBEC**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)		(f)
thousands of dollars							
General government services:							
Executive and administrative	83,929	43,680	33,982	639	5,587	—	41
Legislative	5,661	1,442	4,219	—	—	—	—
Research, planning and statistics	3,669	1,027	2,392	250	—	—	—
Totals, general government services	93,259	46,149	40,593	889	5,587	—	41
Protection of persons and property:							
Law enforcement	28,629	28,209	420	—	—	—	—
Corrections:							
Juneville delinquents	340	336	4	—	—	—	—
Other	18,945	—	18,945	—	—	—	—
Police	32,416	22,848	9,568	—	—	—	—
Fire	—	—	—	—	—	—	—
Emergency measures	1,639	602	749	—	—	288	—
Other	22,726	15,655	5,194	592	—	1,285	—
Totals, protection of persons and property	104,695	67,650	34,880	592	—	1,573	—
Transportation and communications:							
Air	2,929	—	2,868	—	61	—	—
Road	294,406	58,697	191,091	28	—	11,843	32,747
Rail	—	—	—	—	—	—	—
Water	887	—	887	—	—	—	—
Telecommunications	8,442	—	7,653	—	789	—	—
Other	1,154	—	1,154	—	—	—	—
Totals, transportation and communi- cations	307,818	58,697	203,653	28	850	11,843	32,747
Health:							
Hospital care	615,182	1,641	21,459	19,736	—	572,346	—
General health	5,285	—	3,448	1,606	—	231	—
Public health	32,580	10,860	3,586	4,995	—	13,139	—
Medical, dental and allied services	21,627	165	21,462	—	—	—	—
Totals, health	674,674	12,666	49,955	26,337	—	585,716	—
Social welfare:							
Old age assistance—Pensions	7,464	—	—	7,464	—	—	—
Other aid to the aged	14,438	202	8	14,228	—	—	—
Aid to the blind—Pensions	2,059	—	—	2,059	—	—	—
Aid to the disabled—Pensions	16,006	—	—	16,006	—	—	—
Aid to the unemployed and unemploy- ables	189,556	—	3	189,553	—	—	—
Mothers' allowances	28,423	—	—	28,423	—	—	—
Child welfare	147,867	3,516	492	143,859	—	—	—
Labour	9,113	3,248	5,823	42	—	—	—
Winter work projects	23,803	—	—	—	—	23,803	—
Other	25,996	9,745	2,581	13,670	—	—	—
Totals, social welfare	464,725	16,711	8,907	415,304	—	23,803	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	5,898	3,135	1,233	744	—	786	—
Parks, beaches and other recreational areas	12,261	370	9,235	—	—	1,508	1,148
Physical culture	1,161	—	136	228	—	797	—
Other	12,313	1,635	9,132	186	40	874	446
Totals, recreational and cultural services	31,633	5,140	19,736	1,158	40	3,965	1,594

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
QUEBEC - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
Education:							
Schools operated by local authorities	517,031	1,402	3,662	248	—	511,719	—
Universities, colleges and other schools	219,209	39,684	25,706	148,648	—	5,012	159
Manpower training	29,075	—	28,800	275	—	—	—
Education of the handicapped	454	—	—	454	—	—	—
Contributions to teachers' superannua- tion and pensions	603	—	603	—	—	—	—
Other	34,035	7,008	9,900	17,127	—	—	—
Totals, education	800,407	48,094	68,671	166,752	—	516,731	159
Natural resources and primary industries:							
Fish and game	11,820	8,435	2,936	—	—	—	449
Forests	25,968	11,420	12,521	29	—	163	1,835
Lands: settlement and agriculture	76,431	20,168	30,966	530	20,540	1,871	2,356
Minerals and mines	4,954	2,515	2,399	14	26	—	—
Water resources	4,201	1,415	2,443	218	—	125	—
Other	2,391	2,078	278	35	—	—	—
Totals, natural resources and pri- mary industries	125,765	46,031	51,543	826	20,566	2,159	4,640
Trade and industrial development	16,268	3,214	11,345	506	714	6	483
Local government planning and develop- ment	3,248	2,713	516	19	—	—	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	288	—	288	—	—	—	—
Discount on securities sold (or amount amortized)	2,842	—	—	2,765	—	77	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	120,047	—	26	115,438	1,691	2,892	—
Loss on foreign exchange	1,033	—	—	1,033	—	—	—
Totals, debt charges (excluding re- tirements)	124,210	—	314	119,236	1,691	2,969	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	8,666	—	1,404	—	7,262	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	2,036	—	712	19	—	1,305	—
Totals, other expenditures	10,702	—	2,116	19	7,262	1,305	—
Totals	2,757,404	307,065	492,229	731,666	36,710	1,150,070	39,664
Unconditional transfers	125,785	—	—	—	—	125,785	—
Totals, gross general expenditure	2,883,189	307,065	492,229	731,666	36,710	1,275,855	39,664

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
ONTARIO**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
General government services:							
Executive and administrative	104,522	36,492	45,417	—	—	165	22,448
Legislative	4,275	114	4,161	—	—	—	—
Research, planning and statistics	2,949	—	2,699	250	—	—	—
Totals, general government services	111,746	36,606	52,277	250	—	165	22,448
Protection of persons and property:							
Law enforcement	34,039	17,704	16,239	96	—	—	—
Corrections:							
Juvenile delinquents	9,982	5,141	2,164	2,677	—	—	—
Other	36,625	24,099	11,471	403	—	652	—
Police	41,927	31,489	10,406	2	—	30	—
Fire	2,692	1,168	1,524	—	—	—	—
Emergency measures	1,595	398	875	—	—	322	—
Other	33,120	17,121	9,843	5,375	—	781	—
Totals, protection of persons and property	159,980	97,120	52,522	8,553	—	1,785	—
Transportation and communications:							
Air	431	—	431	—	—	—	—
Road	435,624	78,280	212,537	209	—	127,016	17,582
Rail	24,116	472	23,644	—	—	—	—
Water	2,767	90	2,677	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	149	—	149	—	—	—	—
Totals, transportation and communi- cations	463,087	78,842	239,438	209	—	127,016	17,582
Health:							
Hospital care	765,842	71,234	44,749	16,569	—	631,977	1,313
General health	22,141	13,206	6,890	1,935	—	101	9
Public health	35,641	5,225	11,589	6,015	—	12,773	39
Medical, dental and allied services	100,285	3,050	95,549	534	—	1,152	—
Totals, health	923,909	92,715	158,777	25,053	—	646,003	1,361
Social welfare:							
Old age assistance—Pensions	349	—	—	349	—	—	—
Other aid to the aged	27,075	244	3,980	22,832	19	—	—
Aid to the blind—Pensions	243	—	—	243	—	—	—
Aid to the disabled—Pensions	1,394	—	—	1,394	—	—	—
Aid to the unemployed and unemploy- ables	143,442	1,573	420	91,764	—	49,685	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	33,195	566	1,260	29,776	—	1,593	—
Labour	4,640	3,069	1,561	10	—	—	—
Winter work projects	8,463	—	—	—	—	8,463	—
Other	11,288	4,390	3,485	1,666	—	1,622	125
Totals, social welfare	230,089	9,842	10,706	148,034	19	61,363	125
Recreational and cultural services:							
Archives, art galleries, museums and libraries	11,606	895	970	9,741	—	—	—
Parks, beaches and other recreational areas	17,920	4,378	5,545	1,449	—	2,518	4,030
Physical culture	1,239	—	992	190	—	57	—
Other	2,408	—	346	2,062	—	—	—
Totals, recreational and cultural services	33,173	5,273	7,853	13,442	—	2,575	4,030

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
ONTARIO - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
thousands of dollars							
Education:							
Schools operated by local authorities	649,290	9,134	18,359	25	—	621,772	—
Universities, colleges and other schools	342,433	43,233	47,316	251,795	—	89	—
Manpower training	20,675	—	20,675	—	—	—	—
Education of the handicapped	12,040	—	7,349	4,691	—	—	—
Contributions to teachers' superannua- tion and pensions	54,947	—	3	—	—	—	54,944
Other	62,638	3,096	18,432	41,055	—	55	—
Totals, education	1,142,023	55,463	112,134	297,566	—	621,916	54,944
Natural resources and primary industries:							
Fish and game	1,253	547	683	23	—	—	—
Forests	48,845	36,136	12,544	47	—	118	—
Lands: settlement and agriculture	37,390	16,408	9,736	1,324	6,966	2,527	429
Minerals and mines	5,150	2,361	2,789	—	—	—	—
Water resources	22,846	449	11,195	—	200	11,002	—
Other	556	60	496	—	—	—	—
Totals, natural resources and pri- mary industries	116,040	55,961	37,443	1,394	7,166	13,647	429
Trade and industrial development	14,981	5,969	8,746	184	—	—	82
Local government planning and develop- ment	8,505	3,247	1,784	80	—	3,394	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	87	—	—	87	—	—	—
Discount on securities sold (or amount amortized)	2,421	—	36	2,385	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	220,452	—	—	219,175	—	—	1,277
Loss on foreign exchange	881	—	—	881	—	—	—
Totals, debt charges (excluding re- tirements)	223,841	—	36	222,528	—	—	1,277
Own enterprises	4,661	—	—	—	4,650	—	11
Other expenditures:							
Housing	6,666	153	6,513	—	—	—	—
Home owners or real property tax subsidies	109,957	—	—	109,957	—	—	—
Other	2,437	—	94	16	—	2,327	—
Totals, other expenditures	119,060	153	6,607	109,973	—	2,327	—
Totals	3,551,095	441,191	688,323	827,266	11,835	1,480,191	102,289
Unconditional transfers	60,358	—	—	—	—	60,358	—
Totals, gross general expenditure	3,611,453	441,191	688,323	827,266	11,835	1,540,549	102,289

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
MANITOBA**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	
thousands of dollars							
General government services:							
Executive and administrative	11,860	4,869	5,689	153	—	614	535
Legislative	1,275	18	1,257	—	—	—	—
Research, planning and statistics	304	—	304	—	—	—	—
Totals, general government services	13,439	4,887	7,250	153	—	614	535
Protection of persons and property:							
Law enforcement	3,180	1,609	1,532	39	—	—	—
Corrections:							
Juvenile delinquents	692	438	254	—	—	—	—
Other	2,707	1,802	905	—	—	—	—
Police	2,241	19	2,222	—	—	—	—
Fire	—	—	—	—	—	—	—
Emergency measures	247	174	73	—	—	—	—
Other	4,201	2,368	1,493	340	—	—	—
Totals, protection of persons and property	13,268	6,410	6,479	379	—	—	—
Transportation and communications:							
Air	7	—	7	—	—	—	—
Road	48,619	9,865	27,602	—	—	10,429	723
Rail	569	—	569	—	—	—	—
Water	2,440	—	2,319	9	—	—	112
Telecommunications	261	—	261	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	51,896	9,865	30,758	9	—	10,429	835
Health:							
Hospital care	83,544	9,427	2,698	35	—	71,384	—
General health	2,651	884	242	1,525	—	—	—
Public health	6,131	1,769	3,937	383	—	42	—
Medical, dental and allied services	4,962	1,733	2,784	445	—	—	—
Totals, health	97,288	13,813	9,661	2,388	—	71,426	—
Social welfare:							
Old age assistance—Pensions	1,123	—	—	1,123	—	—	—
Other aid to the aged	892	322	570	—	—	—	—
Aid to the blind—Pensions	251	—	—	251	—	—	—
Aid to the disabled—Pensions	1,324	—	—	1,324	—	—	—
Aid to the unemployed and unemploy- ables	21,334	—	419	16,480	—	4,435	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	5,251	—	24	5,227	—	—	—
Labour	541	394	147	—	—	—	—
Winter work projects	760	—	760	—	—	—	—
Other	5,182	2,832	1,224	368	—	755	3
Totals, social welfare	36,658	3,548	3,144	24,773	—	5,190	3
Recreational and cultural services:							
Archives, and galleries, museums and libraries	5,042	—	3,412	1,457	—	—	173
Parks, beaches and other recreational areas	2,993	1,279	1,714	—	—	—	—
Physical culture	318	—	166	152	—	—	—
Other	387	—	387	—	—	—	—
Totals, recreational and cultural services	8,740	1,279	5,679	1,609	—	—	173

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
MANITOBA — Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)		(f)
thousands of dollars							
Education:							
Schools operated by local authorities	71,868	627	68	—	1,596	69,577	—
Universities, colleges and other schools	42,825	4,531	1,290	37,004	—	—	—
Manpower training	4,346	—	4,346	—	—	—	—
Education of the handicapped	1,845	—	877	968	—	—	—
Contributions to teachers' superannua- tion and pensions	1,341	—	—	—	—	—	1,341
Other	12,292	1,982	9,370	940	—	—	—
Totals, education	134,517	7,140	15,951	38,912	1,596	69,577	1,341
Natural resources and primary industries:							
Fish and game	803	350	435	15	—	—	3
Forests	2,269	595	1,600	7	—	—	67
Lands: settlement and agriculture	11,786	2,625	4,284	3,717	—	—	1,160
Minerals and mines	542	480	60	1	—	—	1
Water resources	13,360	1,764	11,457	—	—	—	139
Other	3,366	3,255	111	—	—	—	—
Totals, natural resources and pri- mary industries	32,126	9,069	17,947	3,740	—	—	1,370
Trade and industrial development	5,714	1,495	3,587	454	—	178	—
Local government planning and develop- ment	3,371	1,441	1,478	7	—	445	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	1,265	—	334	931	—	—	—
Discount on securities sold (or amount amortized)	2,336	—	70	—	—	—	2,266
Premium on securities purchased (or amount amortized)	82	—	82	—	—	—	—
Interest	19,029	—	15	18,978	—	36	—
Loss on foreign exchange	128	—	—	128	—	—	—
Totals, debt charges (excluding re- tirements)	22,840	—	501	20,037	—	36	2,266
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	—	—	—	—	—	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	184	—	78	106	—	—	—
Totals, other expenditures	184	—	78	106	—	—	—
Totals	420,041	58,947	102,513	92,567	1,596	157,895	6,523
Unconditional transfers	5,120	—	—	—	—	5,120	—
Totals, gross general expenditure	425,161	58,947	102,513	92,567	1,596	163,015	6,523

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
SASKATCHEWAN**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)		(f)
thousands of dollars							
General government services:							
Executive and administrative.....	12,943	4,439	7,690	75	—	1	738
Legislative	2,029	115	1,910	4	—	—	—
Research, planning and statistics	409	153	256	—	—	—	—
Totals, general government services	15,381	4,707	9,856	79	—	1	738
Protection of persons and property:							
Law enforcement	2,758	1,952	803	2	—	—	1
Corrections:							
Juvenile delinquents	3	—	3	—	—	—	—
Other	2,175	1,323	812	35	—	2	3
Police	3,663	—	3,663	—	—	—	—
Fire	160	—	160	—	—	—	—
Emergency measures	84	42	42	—	—	—	—
Other	4,204	2,526	1,665	13	—	—	—
Totals, protection of persons and property	13,047	5,843	7,148	50	—	2	4
Transportation and communications:							
Air	62	—	30	—	—	32	—
Road	71,237	12,655	41,094	63	—	15,331	2,094
Rail	—	—	—	—	—	—	—
Water	580	—	580	—	—	—	—
Telecommunications	558	—	158	—	296	—	104
Other	- 2	—	- 2	—	—	—	—
Totals, transportation and communi- cations	72,435	12,655	41,860	63	296	15,363	2,198
Health:							
Hospital care	88,277	13,178	18,056	—	—	57,039	4
General health	1,664	688	370	594	—	12	—
Public health	9,622	4,472	4,657	157	—	336	—
Medical, dental and allied services	26,998	850	24,875	109	—	1,164	—
Totals, health	126,561	19,188	47,958	860	—	58,551	4
Social welfare:							
Old age assistance—Pensions	115	—	—	115	—	—	—
Other aid to the aged	1,058	—	7	1,051	—	—	—
Aid to the blind—Pensions	100	—	—	100	—	—	—
Aid to the disabled—Pensions	208	—	—	208	—	—	—
Aid to the unemployed and unemploy- ables	22,302	54	16	22,232	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	3,435	254	154	3,027	—	—	—
Labour	440	358	82	—	—	—	—
Winter work projects	1,142	—	—	—	—	1,142	—
Other	4,700	3,648	768	266	—	—	18
Totals, social welfare	33,500	4,314	1,027	26,999	—	1,142	18
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,114	231	323	560	—	—	—
Parks, beaches and other recreational areas	4,396	836	2,797	587	—	78	98
Physical culture	—	—	—	—	—	—	—
Other	3,511	—	2,667	644	—	200	—
Totals, recreational and cultural services	9,021	1,067	5,787	1,791	—	278	98

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
SASKATCHEWAN — Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)		(f)
thousands of dollars							
Education:							
Schools operated by local authorities	70,999	1,523	255	365	—	68,812	44
Universities, colleges and other schools	38,045	3,897	3,458	30,689	—	—	1
Manpower training	1,984	—	1,984	—	—	—	—
Education of the handicapped	823	309	514	—	—	—	—
Contributions to teachers' superannua- tion and pensions	1,426	—	126	—	—	—	1,300
Other	2,999	563	1,166	1,270	—	—	—
Totals, education	116,276	6,292	7,503	32,324	—	68,812	1,345
Natural resources and primary industries:							
Fish and game	718	415	208	95	—	—	—
Forests	2,328	787	1,536	5	—	—	—
Lands: settlement and agriculture	12,535	4,991	3,137	2,295	1,035	208	869
Minerals and mines	4,027	1,450	2,501	76	—	—	—
Water resources	6,264	308	5,210	41	—	650	55
Other	3,961	2,074	1,581	197	21	—	88
Totals, natural resources and pri- mary industries	29,833	10,025	14,173	2,709	1,056	858	1,012
Trade and industrial development	2,269	1,140	1,015	5	7	102	—
Local government planning and develop- ment	2,118	1,252	285	11	41	499	30
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	162	—	162	—	—	—	—
Discount on securities sold (or amount amortized)	1,471	—	650	821	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	36,291	—	—	36,291	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	37,924	—	812	37,112	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures :							
Housing	38	—	38	—	—	—	—
Home owners or real property tax subsidies	8,696	—	—	—	8,696	—	—
Other	—	—	—	—	—	—	—
Totals, other expenditures	8,734	—	38	—	8,696	—	—
Totals	467,099	66,483	137,462	102,003	10,096	145,608	5,447
Unconditional transfers	—	—	—	—	—	—	—
Totals, gross general expenditure	467,099	66,483	137,462	102,003	10,096	145,608	5,447

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
ALBERTA**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)	(f)
thousands of dollars							
General government services:							
Executive and administrative	13,997	19,096	2,183	130	—	—	- 7,412
Legislative	1,477	44	1,433	—	—	—	—
Research, planning and statistics	2,898	1,590	1,131	177	—	—	—
Totals, general government services	18,372	20,730	4,747	307	—	—	- 7,412
Protection of persons and property:							
Law enforcement	6,604	3,306	3,168	130	—	—	—
Corrections:							
Juvenile delinquents	3,592	2,271	1,146	175	—	—	—
Other	5,350	2,686	2,664	—	—	—	—
Police	4,813	—	4,735	8	—	70	—
Fire	672	121	551	—	—	—	—
Emergency measures	625	376	95	—	—	154	—
Other	13,253	6,230	5,508	1,515	—	—	—
Totals, protection of persons and property	34,909	14,990	17,867	1,828	—	224	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	86,404	15,365	50,309	20	—	18,105	2,605
Rail	1,777	—	—	—	—	—	1,777
Water	249	—	249	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	12	—	—	12	—	—	—
Totals, transportation and communi- cations	88,442	15,365	50,558	32	—	18,105	4,382
Health:							
Hospital care	173,139	17,605	12,809	95	—	142,630	—
General health	1,439	264	1,141	34	—	—	—
Public health	8,562	971	5,326	63	—	2,202	—
Medical, dental and allied services	30,196	1,755	28,419	22	—	—	—
Totals, health	213,336	20,595	47,695	214	—	144,832	—
Social welfare:							
Old age assistance—Pensions	2,262	7	2,250	5	—	—	—
Other aid to the aged	821	—	—	821	—	—	—
Aid to the blind—Pensions	357	—	—	357	—	—	—
Aid to the disabled—Pensions	1,953	—	—	1,953	—	—	—
Aid to the unemployed and unemploy- ables	45,035	783	2,575	37,704	—	3,973	—
Mothers' allowances	144	—	—	144	—	—	—
Child welfare	7,637	902	1,025	5,710	—	—	—
Labour	772	671	101	—	—	—	—
Winter work projects	2,141	—	—	—	—	2,141	—
Other	5,719	3,930	1,181	608	—	—	—
Totals, social welfare	66,841	6,293	7,132	47,302	—	6,114	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	1,450	297	990	163	—	—	—
Parks, beaches and other recreational areas	3,638	1,691	834	1,039	—	74	—
Physical culture	132	—	104	28	—	—	—
Other	2,773	277	1,591	799	—	106	—
Totals, recreational and cultural services	7,993	2,265	3,519	2,029	—	180	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
ALBERTA - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)		(f)
thousands of dollars							
Education:							
Schools operated by local authorities.....	145,958	2,366	848	758	—	141,388	598
Universities, colleges and other schools	125,599	12,471	6,052	106,341	—	—	735
Manpower training	5,074	—	5,025	49	—	—	—
Education of the handicapped	1,189	353	770	66	—	—	—
Contributions to teachers' superannua- tion and pensions	3,365	—	1,495	—	—	—	1,870
Other	1,886	518	1,342	26	—	—	—
Totals, education.....	283,071	15,708	15,532	107,240	—	141,388	3,203
Natural resources and primary industries:							
Fish and game	1,592	1,020	544	28	—	—	—
Forests	14,653	5,037	9,571	37	—	8	—
Lands: settlement and agriculture.....	26,086	8,546	7,769	7,887	231	237	1,416
Minerals and mines	4,924	1,402	625	2,892	—	—	5
Water resources	2,787	1,476	1,311	—	—	—	—
Other	882	655	206	21	—	—	—
Totals, natural resources and pri- mary industries.....	50,924	18,136	20,026	10,865	231	245	1,421
Trade and industrial development	4,469	1,068	3,291	110	—	—	—
Local government planning and develop- ment	3,046	2,472	60	29	—	485	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	171	—	171	—	—	—	—
Discount on securities sold (or amount amortized)	495	—	72	423	—	—	—
Premium on securities purchased (or amount amortized).....	782	—	—	—	—	—	782
Interest	43,042	—	—	43,042	—	—	—
Loss on foreign exchange.....	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	44,490	—	243	43,465	—	—	782
Own enterprises	293	—	—	—	256	37	—
Other expenditures:							
Housing	1,995	47	— 27	13	—	1,962	—
Home owners or real property tax subsidies	13,012	—	—	—	13,012	—	—
Other	5,595	—	—	5,595	—	—	—
Totals, other expenditures	20,602	47	— 27	5,608	13,012	1,962	—
Totals	836,788	117,669	170,643	219,029	13,499	313,572	2,376
Unconditional transfers.....	33,529	—	—	10	—	33,519	—
Totals, gross general expenditure	870,317	117,669	170,643	219,039	13,499	347,091	2,376

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
BRITISH COLUMBIA**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative	40,010	10,873	17,944	—	—	5	11,188
Legislative	1,118	121	919	29	—	—	49
Research, planning and statistics	341	205	136	—	—	—	—
Totals, general government services	41,469	11,199	18,999	29	—	5	11,237
Protection of persons and property:							
Law enforcement	5,838	2,948	2,890	—	—	—	—
Corrections:							
Juvenile delinquents	2,212	958	1,227	27	—	—	—
Other	11,331	7,247	3,481	248	—	—	355
Police	5,351	—	5,331	20	—	—	—
Fire	217	—	217	—	—	—	—
Emergency measures	745	—	211	—	—	534	—
Other	7,269	4,853	2,413	3	—	—	—
Totals, protection of persons and property	32,963	16,006	15,770	298	—	534	355
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	95,213	11,478	81,097	68	—	—	2,570
Rail	—	—	—	—	—	—	—
Water	33,213	11,572	21,641	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	128,426	23,050	102,738	68	—	—	2,570
Health:							
Hospital care	165,930	15,855	13,683	109	—	136,283	—
General health	2,580	1,046	1,230	304	—	—	—
Public health	12,216	5,544	4,378	1,263	—	1,031	—
Medical, dental and allied services	68,662	2,338	66,305	19	—	—	—
Totals, health	249,388	24,783	85,596	1,695	—	137,314	—
Social welfare:							
Old age assistance—Pensions	6,914	3,702	741	2,471	—	—	—
Other aid to the aged	4,740	—	648	4,092	—	—	—
Aid to the blind—Pensions	528	—	—	528	—	—	—
Aid to the disabled—Pensions	3,004	—	—	3,004	—	—	—
Aid to the unemployed and unemploy- ables	58,349	27	8	23,101	—	35,213	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	14,456	187	165	14,029	—	75	—
Labour	665	176	463	—	—	—	26
Winter work projects	417	—	—	—	—	417	—
Other	4,577	2,881	1,636	60	—	—	—
Totals, social welfare	93,650	6,973	3,661	47,285	—	35,705	26
Recreational and cultural services:							
Archives, art galleries, museums and libraries	4,261	725	2,775	761	—	—	—
Parks, beaches and other recreational areas	3,400	472	2,593	10	—	325	—
Physical culture	608	—	251	357	—	—	—
Other	820	—	5	815	—	—	—
Totals, recreational and cultural services	9,089	1,197	5,624	1,943	—	325	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
BRITISH COLUMBIA — Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
thousands of dollars							
Education:							
Schools operated by local authorities	170,037	1,493	3,455	1,274	41,557	122,258	—
Universities, colleges and other schools	82,592	6,651	5,527	65,000	—	5,258	156
Manpower, training	3,347	—	3,347	—	—	—	—
Education of the handicapped	1,252	603	590	59	—	—	—
Contributions to teachers' superannua- tion and pensions	5,453	—	—	—	—	—	5,453
Other	3,694	742	611	2,341	—	—	—
Totals, education	266,375	9,489	13,530	68,674	41,557	127,516	5,609
Natural resources and primary industries:							
Fish and game	3,617	1,109	2,497	11	—	—	—
Forests	28,409	9,069	19,323	17	—	—	—
Lands: settlement and agriculture	12,578	3,831	8,384	234	112	7	10
Minerals and mines	4,642	1,202	3,044	30	366	—	—
Water resources	3,217	1,206	1,987	—	—	—	24
Other	166	111	47	8	—	—	—
Totals, natural resources and pri- mary industries	52,629	16,528	35,282	300	478	7	34
Trade and industrial development	5,700	494	2,329	2,877	—	—	—
Local government planning and develop- ment	1,286	351	434	501	—	—	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	—	—	—	—	—	—	—
Discount on securities sold (or amount amortized)	—	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	12,863	—	—	12,863	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	12,863	—	—	12,863	—	—	—
Own enterprises	2,000	—	—	—	2,000	—	—
Other expenditures:							
Housing	8,844	—	—	—	7,331	1,513	—
Home owners or real property tax subsidies	4,648	—	31	—	4,617	—	—
Other	8	—	5	3	—	—	—
Totals, other expenditures	13,500	—	36	3	11,948	1,513	—
Totals	909,338	110,070	283,999	136,536	55,983	302,919	19,831
Unconditional transfers	39,504	—	—	—	—	39,504	—
Totals, gross general expenditure	948,842	110,070	283,999	136,536	55,983	342,423	19,831

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 — Continued
YUKON**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
General government services:							
Executive and administrative	1,531	546	984	1	—	—	—
Legislative	53	—	53	—	—	—	—
Research, planning and statistics	35	—	35	—	—	—	—
Totals, general government services	1,619	546	1,072	1	—	—	—
Protection of persons and property:							
Law enforcement	55	—	55	—	—	—	—
Corrections:							
Juvenile delinquents	1	—	1	—	—	—	—
Other	469	161	308	—	—	—	—
Police	—	—	—	—	—	—	—
Fire	19	—	19	—	—	—	—
Emergency measures	2	—	2	—	—	—	—
Other	281	172	109	—	—	—	—
Totals, protection of persons and property	827	333	494	—	—	—	—
Transportation and communications:							
Air	14	—	14	—	—	—	—
Road	1,109	820	271	—	—	18	—
Rail	—	—	—	—	—	—	—
Water	13	—	13	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	1,136	820	298	—	—	18	—
Health:							
Hospital care	994	97	5	30	—	862	—
General health	393	47	346	—	—	—	—
Public health	797	110	687	—	—	—	—
Medical, dental and allied services	—	—	—	—	—	—	—
Totals, health	2,184	254	1,038	30	—	862	—
Social welfare:							
Old age assistance — Pensions	7	—	—	7	—	—	—
Other aid to the aged	452	206	246	—	—	—	—
Aid to the blind — Pensions	5	—	—	5	—	—	—
Aid to the disabled — Pensions	3	—	—	3	—	—	—
Aid to the unemployed and unemploy- ables	89	—	—	89	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	246	—	37	209	—	—	—
Labour	—	—	—	—	—	—	—
Winter work projects	—	—	—	—	—	—	—
Other	64	—	39	25	—	—	—
Totals, social welfare	866	206	322	338	—	—	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	122	62	59	1	—	—	—
Parks, beaches and other recreational areas	77	—	77	—	—	—	—
Physical culture	82	—	82	—	—	—	—
Other	2	—	—	2	—	—	—
Totals, recreational and cultural services	283	62	218	3	—	—	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
YUKON - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures (f)
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
		thousands of dollars					
Education:							
Schools operated by local authorities	4,264	2,508	1,756	—	—	—	—
Universities, colleges and other schools	835	—	787	48	—	—	—
Manpower training	—	—	—	—	—	—	—
Education of the handicapped	5	—	5	—	—	—	—
Contributions to teachers' superannua- tion and pensions	—	—	—	—	—	—	—
Other	24	—	23	1	—	—	—
Totals, education	5,128	2,508	2,571	49	—	—	—
Natural resources and primary industries:							
Fish and game	64	40	24	—	—	—	—
Forests	—	—	—	—	—	—	—
Lands; settlement and agriculture	—	—	—	—	—	—	—
Minerals and mines	47	—	46	1	—	—	—
Water resources	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, natural resources and pri- mary industries	111	40	70	1	—	—	—
Trade and industrial development.....	153	58	87	8	—	—	—
Local government planning and develop- ment.....	160	—	160	—	—	—	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	—	—	—	—	—	—	—
Discount on securities sold (or amount amortized)	—	—	—	—	—	—	—
Premium on securities purchased (or amount amortized)	—	—	—	—	—	—	—
Interest	604	—	—	604	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements)	604	—	—	604	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	219	—	193	—	—	26	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, other expenditures.....	219	—	193	—	—	26	—
Totals	13,290	4,827	6,523	1,034	—	906	—
Unconditional transfers	256	—	2	—	—	254	—
Totals, gross general expenditure	13,546	4,827	6,525	1,034	—	1,160	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NORTHWEST TERRITORIES**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
thousands of dollars							
General government services:							
Executive and administrative	2,392	1,522	747	—	—	113	10
Legislative	187	—	187	—	—	—	—
Research, planning and statistics	—	—	—	—	—	—	—
Totals, general government services	2,579	1,522	934	—	—	113	10
Protection of persons and property:							
Law enforcement	203	—	203	—	—	—	—
Corrections:							
Juvenile delinquents	—	—	—	—	—	—	—
Other	836	160	676	—	—	—	—
Police	805	104	701	—	—	—	—
Fire	63	—	63	—	—	—	—
Emergency measures	20	—	20	—	—	—	—
Other	99	—	99	—	—	—	—
Totals, protection of persons and property	2,026	264	1,762	—	—	—	—
Transportation and communications:							
Air	—	—	—	—	—	—	—
Road	702	—	498	—	—	204	—
Rail	—	—	—	—	—	—	—
Water	—	—	—	—	—	—	—
Telecommunications	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Totals, transportation and communi- cations	702	—	498	—	—	204	—
Health:							
Hospital care	2,077	—	—	—	—	2,077	—
General health	3	—	—	3	—	—	—
Public health	1,544	181	1,363	—	—	—	—
Medical, dental and allied services	106	—	98	8	—	—	—
Totals, health	3,730	181	1,461	11	—	2,077	—
Social welfare:							
Old age assistance—Pensions	63	—	—	63	—	—	—
Other aid to the aged	6	—	6	—	—	—	—
Aid to the blind—Pensions	31	—	—	31	—	—	—
Aid to the disabled—Pensions	29	—	—	29	—	—	—
Aid to the unemployed and unemploy- ables	272	—	—	272	—	—	—
Mothers' allowances	—	—	—	—	—	—	—
Child welfare	105	—	—	105	—	—	—
Labour	—	—	—	—	—	—	—
Winter work projects	57	—	57	—	—	—	—
Other	104	96	8	—	—	—	—
Totals, social welfare	667	96	71	500	—	—	—
Recreational and cultural services:							
Archives, art galleries, museums and libraries	199	—	199	—	—	—	—
Parks, beaches and other recreational areas	76	—	76	—	—	—	—
Physical culture	179	—	179	—	—	—	—
Other	181	—	—	41	—	140	—
Totals, recreational and cultural services	635	—	454	41	—	140	—

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Continued
NORTHWEST TERRITORIES - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)		(f)
thousands of dollars							
Education:							
Schools operated by local authorities	545	5	—	—	—	540	—
Universities, colleges and other schools	3, 230	—	—	3, 230	—	—	—
Manpower training.....	166	—	166	—	—	—	—
Education of the handicapped.....	21	—	21	—	—	—	—
Contributions to teachers' superannua- tion and pensions	4	—	4	—	—	—	—
Other.....	504	20	319	137	—	28	—
Totals, education	4, 470	25	510	3, 367	—	568	—
Natural resources and primary industries:							
Fish and game.....	483	252	166	65	—	—	—
Forests.....	43	—	43	—	—	—	—
Lands; settlement and agriculture	—	—	—	—	—	—	—
Minerals and mines.....	—	—	—	—	—	—	—
Water resources.....	—	—	—	—	—	—	—
Other.....	—	—	—	—	—	—	—
Totals, natural resources and pri- mary industries	526	252	209	65	—	—	—
Trade and industrial development	204	171	33	—	—	—	—
Local government planning and develop- ment	23	—	23	—	—	—	—
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges.....	—	—	—	—	—	—	—
Discount on securities sold (or amount amortized)	—	—	—	—	—	—	—
Premium on securities purchased (or amount amortized).....	—	—	—	—	—	—	—
Interest.....	1, 491	—	—	1, 491	—	—	—
Loss on foreign exchange	—	—	—	—	—	—	—
Totals, debt charges (excluding re- tirements).....	1, 491	—	—	1, 491	—	—	—
Own enterprises	—	—	—	—	—	—	—
Other expenditures:							
Housing	1, 316	—	1, 316	—	—	—	—
Home owners or real property tax subsidies	—	—	—	—	—	—	—
Other.....	88	—	88	—	—	—	—
Totals, other expenditures	1, 404	—	1, 404	—	—	—	—
Totals.....	18, 457	2, 511	7, 359	5, 475	—	3, 102	10
Unconditional transfers	345	—	—	—	—	345	—
Totals, gross general expenditure	18, 802	2, 511	7, 359	5, 475	—	3, 447	10

**TABLE 8. Economic Classification of Gross General Expenditure by Province for Fiscal Year
Ended March 31, 1969 - Continued
CANADA**

Gross general expenditure by function	Total as per Table 2	Economic classification					
		Goods and services		Transfers to			Other expend- itures
		Salaries and wages	Other	Persons	Business	Other levels of government	
		(a)	(b)	(c)	(d)	(e)		(f)
thousands of dollars							
General government services:							
Executive and administrative	301,937	133,124	130,444	1,570	5,587	971	30,241
Legislative	19,483	2,267	17,057	110	—	—	49
Research, planning and statistics	11,452	3,094	7,586	772	—	—	—
Totals, general government services	332,872	138,485	155,087	2,452	5,587	971	30,290
Protection of persons and property:							
Law enforcement	85,763	58,060	27,410	282	—	10	1
Corrections:							
Juvenile delinquents	19,593	10,110	5,832	2,999	—	652	—
Other	80,356	38,530	40,762	704	—	2	358
Police	98,700	55,623	42,930	30	—	100	17
Fire	5,149	2,176	2,920	15	—	38	—
Emergency measures	5,233	1,735	2,188	—	—	1,310	—
Other	91,442	53,170	28,279	7,888	—	2,066	39
Totals, protection of persons and property	386,236	219,404	150,321	11,918	—	4,178	415
Transportation and communications:							
Air	3,443	—	3,350	—	61	32	—
Road	1,222,322	221,433	752,178	691	—	185,438	62,582
Rail	26,472	472	24,223	—	—	—	1,777
Water	41,916	11,662	29,931	92	14	—	217
Telecommunications	9,312	—	8,119	—	1,089	—	104
Other	1,360	—	1,301	44	—	—	15
Totals, transportation and communi- cations	1,304,825	233,567	819,102	827	1,164	185,470	64,695
Health:							
Hospital care	2,076,371	161,538	145,747	37,314	—	1,730,435	1,337
General health	42,242	19,967	14,382	7,065	—	815	13
Public health	120,796	37,080	40,524	13,170	—	29,983	39
Medical, dental and allied services	263,452	13,291	244,602	3,243	—	2,316	—
Totals, health	2,502,861	231,876	445,255	60,792	—	1,763,549	1,389
Social welfare :							
Old age assistance—Pensions	20,651	3,709	3,534	13,408	—	—	—
Other aid to the aged	52,487	2,698	6,369	43,401	19	—	—
Aid to the blind—Pensions	4,564	—	—	4,564	—	—	—
Aid to the disabled—Pensions	28,004	—	—	28,004	—	—	—
Aid to the unemployed and unemploy- ables	560,051	3,879	3,826	452,059	—	100,173	114
Mothers' allowances	28,567	—	—	28,567	—	—	—
Child welfare	219,627	6,172	4,195	207,592	—	1,668	—
Labour	17,440	8,797	8,489	128	—	—	26
Winter work projects	37,118	—	894	—	—	36,224	—
Other	62,817	31,824	11,532	16,863	—	2,452	146
Totals, social welfare	1,031,326	57,079	38,839	794,586	19	140,517	286
Recreational and cultural services:							
Archives, art galleries, museums and libraries	33,868	6,759	11,649	14,494	—	786	180
Parks, beaches and other recreational areas	46,443	9,340	24,231	3,087	—	4,509	5,276
Physical culture	4,847	17	2,903	1,073	—	854	—
Other	23,066	2,070	14,418	4,772	40	1,320	446
Totals, recreational and cultural services	108,224	18,186	53,201	23,426	40	7,469	5,902

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1969 - Concluded
CANADA - Concluded**

Gross general expenditure by function	Total as per Table 2	Economic classification					Other expend- itures (f)
		Goods and services		Transfers to			
		Salaries and wages (a)	Other (b)	Persons (c)	Business (d)	Other levels of government (e)	
thousands of dollars							
Education:							
Schools operated by local authorities	1,816,127	68,675	65,216	43,847	43,153	1,594,594	642
Universities, colleges and other schools	961,092	125,218	124,144	699,968	—	10,387	1,375
Manpower training	73,942	—	72,951	988	—	3	—
Education of the handicapped	19,897	1,594	10,932	7,371	—	—	—
Contributions to teachers' superannua- tion and pensions	71,097	—	2,376	42	—	—	68,679
Other	126,121	15,730	44,788	65,520	—	83	—
Totals, education	3,068,276	211,217	320,407	817,736	43,153	1,605,067	70,696
Natural resources and primary industries:							
Fish and game	29,785	13,895	13,101	259	1,070	—	1,460
Forests	134,237	69,552	61,789	425	280	289	1,902
Lands: settlement and agriculture	195,708	60,811	71,664	17,833	32,332	4,858	8,210
Minerals and mines	27,262	10,759	13,087	3,016	392	—	8
Water resources	54,488	6,808	34,969	338	200	11,911	262
Other	12,678	9,009	3,299	261	21	—	88
Totals, natural resources and pri- mary industries	454,158	170,834	197,909	22,132	34,295	17,058	11,930
Trade and industrial development	63,331	15,376	39,146	4,289	3,118	298	1,104
Local government planning and develop- ment	28,811	13,767	6,173	1,090	41	5,858	1,882
Debt charges (excluding retirements):							
Commission on sale of securities and other management charges	2,693	—	1,349	1,018	—	—	326
Discount on securities sold (or amount amortized)	10,864	—	1,459	7,058	—	77	2,270
Premium on securities purchased (or amount amortized)	870	—	88	—	—	—	782
Interest	548,613	—	41	542,416	1,691	2,929	1,536
Loss on foreign exchange	3,148	—	13	3,122	—	—	13
Totals, debt charges (excluding re- tirements)	566,188	—	2,950	553,614	1,691	3,006	4,927
Own enterprises	16,995	—	—	—	8,265	37	8,693
Other expenditures:							
Housing	30,633	473	9,667	224	14,593	5,676	—
Home owners or real property tax subsidies	136,313	—	31	109,957	26,325	—	—
Other	10,431	78	784	5,747	—	3,822	—
Totals, other expenditures	177,377	551	10,482	115,928	40,918	9,498	—
Totals	10,041,480	1,310,342	2,238,872	2,408,790	138,291	3,742,976	202,209
Unconditional transfers	289,559	—	144	10	—	289,405	—
Totals, gross general expenditure	10,331,039	1,310,342	2,239,016	2,408,800	138,291	4,032,381	202,209

**TABLE 9. Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis
for the Fiscal Year Ended March 31, 1969**

	Gross revenue	Economic analysis						Other revenue
		Direct taxes		Indirect taxes	Transfers from			
		Persons	Business		Persons	Other levels of government	Investment income	
millions of dollars								
Gross General Revenue (per Table 7)	10,130.0	1,886.2	714.4	3,572.5	558.2	2,379.6	623.5	395.6
Add:								
Personal income tax collections	1,086.0	1,086.0						
Corporation income tax accruals	685.9		685.9					
Contributions to and other income of social insurance programs	283.0	226.0					57.0	
Employer-employee contributions to and other income of non-trusted pension plans	112.0	97.0					15.0	
Adjustments to transfers from other levels of government	52.0					52.0		
Imputed banking services	26.0						26.0	
Sinking fund earnings	32.0						32.0	
Other additions	62.8	4.1		5.5	48.8	4.4		
Total additions	2,339.7	1,413.1	685.9	5.5	48.8	56.4	130.0	—
Deduct:								
Federal payments in respect of personal in- come tax	1,067.3	1,067.3						
Corporation income tax collections	660.3		660.3					
Revenue offset against expenditure for Na- tional Accounts purposes	260.8							260.8
Revenue from non-productive activities	134.0							134.0
Deficits of enterprises offset against re- mitted profits	9.7						9.7	
Other deductions	3.6						2.8	.8
Total deductions	2,135.7	1,067.3	660.3				12.5	395.6
Revenue on a National Accounts basis ¹	10,334.0	2,232.0	740.0	3,578.0	607.0	2,436.0	741.0	—

¹ Preliminary revised national accounts data; the revised data will appear in *National Income and Expenditure Accounts* (Catalogue No. 13-001) in the near future.

**TABLE 10. Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis
for the Fiscal Year Ended March 31, 1969**

	Gross expend- iture	Economic analysis					Other expenditure
		Goods and services		Transfers to			
		Salaries and wages	Other	Persons	Business	Other levels of government	
millions of dollars							
Gross General Expenditure (per Table 8)	10,331.0	1,310.6 - 1,310.6	2,238.8 + 1,310.6 3,549.4	2,408.8	138.3	4,032.3	202.2
	10,331.0			2,408.8	138.3	4,032.3	202.2
Additions:							
Expenditures of social insurance programs	232.5		40.0	195.0			- 2.5
Expenditures of non-trusteed pension plans	83.0		27.0	56.0			
Contributions to trustee pension plans	82.0		82.0				
Capital consumption allowances	322.6		324.0				- 1.4
Imputed banking services	26.0		26.0				
Other additions	51.4				1.7	49.7	
Total additions	797.5		499.0	251.0	1.7	49.7	- 3.9
Deductions:							
Expenditures of non-trusteed pension plans included in gross general expenditure	14.7		+ 1.5				16.2
Contributions to trustee pension plans—included in gross general expenditure	80.1						80.1
Expenditures on non-productive activities	77.9						77.9
Capital expenditures	966.0		966.0				
Revenue offset against expenditures for National Ac- counts purposes	260.8		260.8				
Deficits of enterprises offset against remitted profits	9.7						9.7
Other deductions	47.3		26.1	6.8			14.4
Total deductions	1,456.5		1,251.4	6.8			198.3
Current expenditure on a National Accounts basis ¹	9,672.0		2,797.0	2,653.0	140.0	4,082.0	-

¹ See footnote Table 9.

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31
NEWFOUNDLAND**

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	8,183	11,763	13,829	17,953	23,948
Corporate income tax	7,572	5,500	8,267	10,266	9,390
General sales tax	22,190	29,089	35,301	39,542	38,440
Motor fuel tax	13,721	14,043	18,272	19,300	21,630
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	3,108	3,055	5,715	6,209	6,362
Privileges, licences and permits	13,132	13,702	14,474	13,730	13,310
Liquor profits	5,143	5,539	6,296	7,590	8,870
Non-tax receipts from own sources	4,857	6,095	12,177	12,270	9,873
Conditional transfers from other levels of government	50,287	63,986	65,171	62,684	115,563
Unconditional transfers from other levels of govern- ment	50,664	78,907	83,041	100,742	101,404
Total gross general revenue	178,857	231,679	262,543	290,286	348,790
	Gross general expenditure				
Function					
General government	11,325	11,714	9,668	15,190	16,150
Protection of persons and property	5,672	6,625	8,036	8,040	9,020
Transportation and communications	41,279	53,381	57,997	55,130	52,430
Health	47,159	49,603	56,611	59,880	79,370
Social welfare	27,752	40,986	44,510	41,620	42,260
Education	68,203	82,773	74,106	83,470	93,570
Natural resources and primary industries	24,857	13,481	13,548	12,740	10,780
Debt charges (exclusive of debt retirements)	13,915	18,775	26,955	28,920	32,470
Unconditional transfers	2,959	3,629	4,594	2,700	2,730
All other expenditures	30,470	23,095	15,556	16,780	72,220
Total gross general expenditure	273,591	304,062	311,581	324,470	411,000
Gross general revenue less gross general expend- iture	- 94,734	- 72,383	- 49,038	- 34,184	- 62,210

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 — Continued
PRINCE EDWARD ISLAND**

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	1,649	2,403	2,668	3,255	3,805
Corporate income tax	777	951	1,054	1,269	1,127
General sales tax	3,581	4,140	4,691	6,940	7,180
Motor fuel tax	3,980	4,087	5,025	5,310	5,710
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	1,310	1,422	1,951	1,956	2,038
Privileges, licences and permits	1,214	1,181	1,481	2,260	1,800
Liquor profits	1,978	2,309	2,582	2,830	2,950
Non-tax receipts from own sources	2,391	4,292	6,596	4,590	6,929
Conditional transfers from other levels of government	10,072	12,677	13,713	21,675	27,509
Unconditional transfers from other levels of government	11,663	15,037	15,197	19,019	22,782
Total gross general revenue	38,615	48,499	54,958	69,104	81,830
	Gross general expenditure				
Function					
General government	2,175	2,580	2,634	4,840	6,090
Protection of persons and property	766	856	979	1,100	1,750
Transportation and communications	12,755	12,286	11,091	10,590	10,340
Health	8,406	8,980	9,929	11,450	15,630
Social welfare	7,957	8,106	7,290	6,990	7,830
Education	8,511	10,327	13,017	15,770	20,250
Natural resources and primary industries	2,985	2,573	2,335	5,100	4,320
Debt charges (exclusive of debt retirements)	3,891	5,770	6,868	7,020	8,100
Unconditional transfers	504	519	524	570	580
All other expenditures	1,292	1,516	1,398	4,690	4,770
Total gross general expenditure	49,242	53,513	56,065	68,120	79,660
Gross general revenue less gross general expenditure	- 10,627	- 5,014	- 1,107	+ 984	+ 2,170

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued**

NOVA SCOTIA

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	18,297	25,875	29,335	36,323	43,762
Corporate income tax	7,208	9,924	11,197	12,162	11,657
General sales tax	23,636	25,805	28,664	62,630	65,080
Motor fuel tax	27,319	28,641	31,507	35,910	38,650
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	2,700	2,868	3,160	3,145	3,661
Privileges, licences and permits	10,243	9,681	11,631	15,610	15,450
Liquor profits	15,663	16,878	19,737	21,120	21,660
Non-tax receipts from own sources	12,285	19,987	27,278	28,064	38,445
Conditional transfers from other levels of government	71,684	84,544	85,925	68,307	116,176
Unconditional transfers from other levels of govern- ment	57,066	85,185	87,456	109,891	96,609
Total gross general revenue	246,101	309,388	335,890	393,162	451,150
	Gross general expenditure				
Function					
General government	7,230	9,995	10,562	12,733	18,520
Protection of persons and property	5,726	6,982	8,711	4,535	9,230
Transportation and communications	64,441	64,280	71,304	53,420	75,060
Health	63,475	68,851	81,395	113,900	182,510
Social welfare	18,457	23,420	26,518	30,990	48,230
Education	60,296	90,135	106,710	114,110	131,800
Natural resources and primary industries	10,678	14,394	14,181	15,810	18,130
Debt charges (exclusive of debt retirements)	23,196	29,785	38,180	50,780	63,280
Unconditional transfers	1,415	5,097	5,493	8,220	9,280
All other expenditures	8,936	10,037	15,264	13,732	15,340
Total gross general expenditure	263,850	322,976	378,318	418,230	571,380
Gross general revenue less gross general expend- iture	- 17,749	- 13,588	- 42,428	- 25,068	- 120,230

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 — Continued
NEW BRUNSWICK**

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	12,975	18,379	21,253	32,838	40,945
Corporate income tax	6,717	7,531	8,170	9,610	8,951
General sales tax	18,017	32,598	38,060	55,350	59,180
Motor fuel tax	22,286	24,235	26,360	28,635	29,850
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	13,113	26,333	27,955	33,917	34,624
Privileges, licences and permits	12,959	14,875	13,549	18,720	19,310
Liquor profits	12,386	12,823	16,999	19,400	17,590
Non-tax receipts from own sources	6,340	7,731	12,450	9,460	10,208
Conditional transfers from other levels of government	45,687	64,918	70,771	60,775	112,710
Unconditional transfers from other levels of government	49,936	70,925	77,657	90,121	85,532
Total gross general revenue	200,416	280,348	313,224	358,826	418,900
	Gross general expenditure				
Function					
General government	10,699	12,617	12,144	21,080	15,940
Protection of persons and property	4,400	5,925	6,795	6,929	7,560
Transportation and communications	57,517	69,671	50,491	43,500	68,830
Health	48,245	57,620	63,856	69,420	81,590
Social welfare	14,264	18,716	26,012	24,680	29,460
Education	41,089	92,993	122,176	128,610	144,270
Natural resources and primary industries	10,514	13,500	16,140	14,250	21,030
Debt charges (exclusive of debt retirements)	15,713	22,847	25,922	30,430	33,880
Unconditional transfers	12,910	11,807	14,051	13,540	18,700
All other expenditures	4,137	13,157	9,079	11,193	17,730
Total gross general expenditure	219,488	318,853	346,666	363,632	438,990
Gross general revenue less gross general expenditure	- 19,072	- 38,505	- 33,442	- 4,806	- 20,090

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued**
QUEBEC

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	469,888	527,574	696,983	825,000	940,000
Corporate income tax	149,784	153,732	184,512	172,000	175,000
General sales tax	343,067	465,944	489,297	519,850	562,940
Motor fuel tax	202,343	217,717	264,269	285,010	298,290
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	155,491	189,327	230,829	248,910	276,800
Privileges, licences and permits	160,970	231,158	198,075	198,010	232,350
Liquor profits	66,510	74,153	43,268	108,436	105,300
Non-tax receipts from own sources	54,043	38,120	76,473	39,727	90,206
Conditional transfers from other levels of government	163,963	191,935	179,037	145,750	338,867
Unconditional transfers from other levels of government	225,916	401,795	469,028	571,330	765,397
Total gross general revenue	1,991,975	2,491,455	2,831,771	3,114,023	3,785,150
	Gross general expenditure				
Function					
General government	83,724	93,090	93,259	178,837	217,690
Protection of persons and property	79,218	92,446	104,695	89,663	147,330
Transportation and communications	371,232	312,981	307,818	340,280	345,100
Health	532,349	625,181	674,674	705,990	960,500
Social welfare	274,438	381,785	464,725	462,720	506,760
Education	591,365	750,140	800,407	1,026,670	1,191,770
Natural resources and primary industries	112,654	116,539	125,765	136,620	140,240
Debt charges (exclusive of debt retirements)	81,262	96,109	124,210	125,973	195,480
Unconditional transfers	112,908	120,427	125,785	131,150	148,080
All other expenditures	51,391	63,262	61,851	119,042	166,770
Total gross general expenditure	2,290,541	2,651,960	2,883,189	3,316,945	4,019,720
Gross general revenue less gross general expenditure	- 298,566	- 160,505	- 51,418	- 202,922	- 234,570

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 — Continued
ONTARIO**

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	393,837	551,004	620,476	748,992	898,019
Corporate income tax	250,340	276,577	304,679	407,000	457,000
General sales tax	391,575	442,417	493,087	640,270	692,900
Motor fuel tax	286,787	307,134	366,182	391,070	413,300
Hospital insurance and medicare premiums	157,333	182,770	257,027	497,370	617,320
Other provincial taxes	139,301	148,469	204,985	190,688	198,561
Privileges, licences and permits	188,771	202,603	256,910	305,690	315,950
Liquor profits	104,520	116,789	153,641	147,310	148,550
Non-tax receipts from own sources	112,640	141,170	215,893	282,804	393,921
Conditional transfers from other levels of government	387,431	500,723	588,224	483,420	822,374
Unconditional transfers from other levels of government	25,418	26,828	31,764	142,160	38,355
Total gross general revenue	2,437,953	2,896,484	3,492,868	4,236,774	4,996,250
	Gross general expenditure				
Function					
General government	90,549	95,957	111,746	139,289	202,000
Protection of persons and property	93,772	116,289	159,980	176,120	188,410
Transportation and communications	401,309	437,988	463,087	484,420	511,930
Health	597,175	766,289	923,909	1,189,180	1,535,950
Social welfare	156,597	195,904	230,089	253,340	281,110
Education	762,235	1,015,994	1,142,023	1,316,470	1,584,500
Natural resources and primary industries	79,855	93,443	116,040	176,954	139,800
Debt charges (exclusive of debt retirements)	136,017	154,064	223,841	252,655	326,550
Unconditional transfers	34,238	52,442	60,358	49,930	51,990
All other expenditures	53,841	63,170	180,380	218,382	282,580
Total gross general expenditure	2,405,588	2,991,540	3,611,453	4,256,740	5,104,820
Gross general revenue less gross general expenditure	+ 32,365	- 95,056	- 118,585	- 19,966	- 108,570

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued**
MANITOBA

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	39,955	53,728	64,655	78,208	108,299
Corporate income tax	20,534	22,259	24,830	29,607	32,579
General sales tax	—	40,052	61,401	60,850	67,390
Motor fuel tax	40,814	40,757	41,813	41,600	43,880
Hospital insurance and medicare premiums.....	13,120	13,122	13,515	56,900	28,600
Other provincial taxes	17,994	17,934	18,995	18,335	19,742
Privileges, licences and permits	24,311	24,099	23,671	29,700	26,500
Liquor profits	19,809	20,093	22,071	22,380	22,930
Non-tax receipts from own sources	19,287	23,543	34,037	17,164	31,108
Conditional transfers from other levels of government	81,781	85,534	82,035	114,653	132,909
Unconditional transfers from other levels of govern- ment	38,960	49,811	47,228	61,804	47,173
Total gross general revenue	316,565	390,932	434,251	531,201	561,110
	Gross general expenditure				
Function					
General government	14,132	13,239	13,439	14,141	18,420
Protection of persons and property	9,762	11,234	13,268	12,359	17,580
Transportation and communications	47,269	47,423	51,896	50,190	49,610
Health	78,282	85,245	97,288	172,920	183,510
Social welfare	28,100	28,259	36,658	35,400	44,070
Education	64,397	110,920	134,517	149,040	161,360
Natural resources and primary industries	32,569	27,405	32,126	25,020	30,830
Debt charges (exclusive of debt retirements)	20,415	20,974	22,840	20,878	22,690
Unconditional transfers	4,106	8,911	5,120	10,200	10,590
All other expenditures	32,877	25,023	18,009	16,554	17,820
Total gross general expenditure	331,909	378,633	425,161	506,702	556,480
Gross general revenue less gross general expend- iture	- 15,344	+ 12,299	+ 9,090	+ 24,499	+ 4,630

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 — Continued
SASKATCHEWAN**

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	38,251	48,587	54,978	67,838	73,842
Corporate income tax	12,579	15,581	19,596	22,051	18,741
General sales tax	48,817	52,374	65,470	70,696	68,000
Motor fuel tax	34,581	36,486	46,754	49,685	51,980
Hospital insurance and medicare premiums	18,378	18,425	18,437	18,700	19,300
Other provincial taxes	6,602	7,303	10,729	9,570	10,457
Privileges, licences and permits	53,401	53,999	54,012	62,580	61,700
Liquor profits	21,116	23,934	25,147	25,500	35,750
Non-tax receipts from own sources	56,100	64,086	68,730	67,244	68,559
Conditional transfers from other levels of government	59,751	80,362	93,116	98,385	116,713
Unconditional transfers from other levels of government	38,826	31,749	20,169	31,834	45,988
Total gross general revenue	388,402	432,886	477,138	524,083	571,030
	Gross general expenditure				
Function					
General government	11,478	13,584	15,381	17,483	23,780
Protection of persons and property	11,444	11,689	13,047	14,409	16,190
Transportation and communications	66,349	65,903	72,435	75,424	80,320
Health	109,227	118,453	126,561	148,749	157,520
Social welfare	35,968	33,400	33,500	35,891	41,190
Education	84,380	102,468	116,276	131,818	144,480
Natural resources and primary industries	23,521	24,592	29,833	26,978	29,170
Debt charges (exclusive of debt retirements)	31,983	35,363	37,924	39,676	44,420
Unconditional transfers	—			116	
All other expenditures	19,851	21,964	22,142	22,097	23,830
Total gross general	394,201	427,416	467,099	512,641	560,900
Gross general revenue less gross general expenditure	- 5,799	+ 5,470	+ 10,039	+ 11,442	+ 10,130

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 — Continued**
ALBERTA

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	55,535	79,792	98,334	125,746	163,843
Corporate income tax	26,945	39,932	49,858	56,626	55,426
General sales tax	—	—	—	—	—
Motor fuel tax	47,213	50,730	69,979	77,800	80,690
Hospital insurance and medicare premiums	—	—	12,842	21,861	48,640
Other provincial taxes	5,637	7,052	9,128	8,207	20,941
Privileges, licences and permits	273,164	254,161	322,870	315,100	303,970
Liquor profits	33,282	37,847	39,930	43,260	54,120
Non-tax receipts from own sources	44,756	45,485	89,756	47,356	53,295
Conditional transfers from other levels of government	107,099	130,996	151,110	148,959	220,805
Unconditional transfers from other levels of government	10,459	14,205	17,256	56,687	18,650
Total gross general revenue	604,090	660,200	861,063	901,602	1,020,380
	Gross general expenditure				
Function					
General government	18,411	13,933	18,372	32,994	50,350
Protection of persons and property	30,347	30,392	34,909	36,183	46,280
Transportation and communications	92,544	99,092	88,442	101,290	102,280
Health	145,622	169,054	213,336	264,702	320,020
Social welfare	60,317	74,811	66,841	73,240	80,790
Education	226,407	273,884	283,071	328,420	366,430
Natural resources and primary industries	55,436	39,696	50,924	47,524	50,430
Debt charges (exclusive of debt retirements)	727	2,601	44,490	6,214	11,530
Unconditional transfers	24,744	27,362	33,529	36,474	40,990
All other expenditures	32,014	29,276	36,403	38,844	59,820
Total gross general expenditure	686,569	760,101	870,317	965,885	1,128,920
Gross general revenue less gross general expenditure	- 82,479	- 99,901	- 9,254	- 64,283	- 108,540

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 — Continued
BRITISH COLUMBIA**

	1967	1968	1969	1970 (est.)	1971 (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	98,582	142,852	161,791	190,159	223,856
Corporate income tax	53,462	64,033	48,163	72,402	73,568
General sales tax	158,759	167,207	179,267	183,150	200,500
Motor fuel tax	62,082	66,271	70,178	72,800	79,290
Hospital insurance and medicare premiums	—	11,266	52,435	56,000	75,000
Other provincial taxes	50,310	34,435	36,469	38,579	40,836
Privileges, licences and permits	137,107	127,841	164,360	172,440	209,460
Liquor profits	44,255	49,952	55,360	81,500	63,300
Non-tax receipts from own sources	28,813	36,986	89,955	58,229	83,238
Conditional transfers from other levels of government	108,532	125,980	180,419	199,500	222,500
Unconditional transfers from other levels of government	6,556	2,241	1,981	15,305	1,772
Total gross general revenue	748,458	829,064	1,040,378	1,140,064	1,273,320
	Gross general expenditure				
Function					
General government	34,123	34,001	41,469	43,191	52,990
Protection of persons and property	25,102	28,795	32,963	30,491	38,110
Transportation and communications	102,126	132,367	128,426	139,360	151,030
Health	156,533	187,028	249,388	308,870	381,610
Social welfare	72,633	76,674	93,650	98,220	98,300
Education	160,274	193,363	266,375	323,320	369,480
Natural resources and primary industries	49,031	52,338	52,629	69,850	81,030
Debt charges (exclusive of debt retirements)	43	35	12,863	620	900
Unconditional transfers	24,763	27,844	39,504	44,500	47,650
All other expenditures	81,757	68,010	31,575	42,108	32,880
Total gross general expenditure	706,385	800,455	948,842	1,100,530	1,253,980
Gross general revenue less gross general expenditure	+ 42,073	+ 28,609	+ 91,536	+ 39,534	+ 19,340

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 - Continued**
YUKON

	1967	1968	1969	1970 ¹ (est.)	1971 ¹ (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	—	—	—	—	—
Corporate income tax	—	—	—	—	—
General sales tax	—	—	—	—	—
Motor fuel tax	596	769	1,434	—	—
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	460	478	657	—	—
Privileges, licences and permits	485	766	515	—	—
Liquor profits	1,014	1,130	1,383	—	—
Non-tax receipts from own sources	261	821	1,104	—	—
Conditional transfers from other levels of government	1,468	2,430	1,495	—	—
Unconditional transfers from other levels of government	3,052	3,876	5,743	—	—
Total gross general revenue	7,336	10,270	12,331	—	—
	Gross general expenditure				
Function					
General government	1,158	1,352	1,619	—	—
Protection of persons and property	144	481	827	—	—
Transportation and communications	863	2,336	1,136	—	—
Health	1,242	1,075	2,184	—	—
Social welfare	462	635	866	—	—
Education	2,745	4,310	5,128	—	—
Natural resources and primary industries	47	113	111	—	—
Debt charges (exclusive of debt retirements)	409	456	604	—	—
Unconditional transfers	236	226	256	—	—
All other expenditures	1,085	1,152	815	—	—
Total gross general expenditure	8,391	12,136	13,546	—	—
Gross general revenue less gross general expenditure	— 1,055	— 1,866	— 1,215	—	—

¹ Estimates not available for the years 1970-71.

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
by Province for Fiscal Years Ended March 31 — Continued
NORTHWEST TERRITORIES**

	1967	1968	1969	1970 ¹ (est.)	1971 ¹ (est.)
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	—	—	—	—	—
Corporate income tax	—	—	—	—	—
General sales tax	—	—	—	—	—
Motor fuel tax	971	1,053	1,433	—	—
Hospital insurance and medicare premiums	—	—	—	—	—
Other provincial taxes	38	56	—	—	—
Privileges, licences and permits	279	283	377	—	—
Liquor profits	1,385	1,636	1,827	—	—
Non-tax receipts from own sources	210	336	729	—	—
Conditional transfers from other levels of government	1,866	3,472	2,970	—	—
Unconditional transfers from other levels of government	3,301	5,494	6,232	—	—
Total gross general revenue	8,050	12,330	13,568	—	—
	Gross general expenditure				
Function					
General government	576	1,276	2,579	—	—
Protection of persons and property	1,356	1,849	2,026	—	—
Transportation and communications	424	429	702	—	—
Health	3,759	3,214	3,730	—	—
Social welfare	649	784	667	—	—
Education	2,943	3,866	4,470	—	—
Natural resources and primary industries	84	124	526	—	—
Debt charges (exclusive of debt retirements)	—	480	1,491	—	—
Unconditional transfers	153	273	345	—	—
All other expenditures	1,677	1,944	2,266	—	—
Total gross general expenditure	11,621	14,239	18,802	—	—
Gross general revenue less gross general expenditure	- 3,571	- 1,909	- 5,234	—	—

¹ Estimates not available for the years 1970-71.

**TABLE 11. Historical Summaries of Gross General Revenue and Gross General Expenditure,
for Fiscal Years Ended March 31 - Concluded**

CANADA

	1967	1968	1969	1970 (est.) ¹	1971 (est.) ¹
	thousands of dollars				
	Gross general revenue				
Source					
Personal income tax	1,137,152	1,461,957	1,764,302	2,126,312	2,520,319
Corporate income tax	535,918	596,020	660,326	792,993	843,439
General sales tax	1,009,642	1,259,626	1,395,238	1,639,278	1,761,610
Motor fuel tax	742,693	791,923	943,206	1,007,120	1,063,270
Hospital insurance and medicare premiums	188,831	225,583	354,256	650,831	788,860
Other provincial taxes	396,064	438,732	550,573	559,516	614,022
Privileges, licences and permits	876,036	934,349	1,061,925	1,133,840	1,199,800
Liquor profits	327,061	363,083	388,241	479,326	481,020
Non-tax receipts from own sources	341,983	388,652	635,178	566,908	785,782
Conditional transfers from other levels of government	1,089,621	1,347,557	1,513,986	1,404,108	2,226,126
Unconditional transfers from other levels of govern- ment	521,817	786,053	862,752	1,198,893	1,223,662
Total gross general revenue	7,166,818	8,593,535	10,129,983	11,559,125	13,507,910
	Gross general expenditure				
Function					
General government	285,580	303,338	332,872	486,167	621,930
Protection of persons and property	267,709	313,563	386,236	373,440	481,460
Transportation and communications	1,258,108	1,298,137	1,304,825	1,353,604	1,446,930
Health	1,791,474	2,140,593	2,502,861	3,045,061	3,898,210
Social welfare	697,594	883,480	1,031,326	1,063,091	1,180,000
Education	2,072,845	2,731,173	3,068,276	3,617,698	4,207,910
Natural resources and primary industries	402,231	398,198	454,158	530,846	525,760
Debt charges (exclusive of debt retirements)	327,571	387,259	566,188	563,166	739,300
Unconditional transfers	218,936	258,537	289,559	297,400	330,590
All other expenditures	319,328	321,606	394,738	503,422	693,760
Total gross general expenditure	7,641,376	9,035,884	10,331,039	11,833,895	14,125,850
Gross general revenue less gross general expend- iture	- 474,558	- 442,349	- 201,056	- 274,770	- 617,940

¹ Does not include Yukon and Northwest Territories.

APPENDIX A

CLASSIFICATION OF REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

The purpose of this appendix is to provide the reader with a better understanding of the types of revenue and expenditure which appear in the various

"source" and "function" categories. It does not purport to be an exhaustive listing of items; rather it is intended to be illustrative.

REVENUE

Taxes

Taxes are set out in detail on Table 1 and in the explanatory comments thereto on page 14.

Privileges, Licences and Permits

Liquor Control and Regulation

Individual, corporate and other business licence and permit fees for the purchase, sale or use of alcoholic beverages.

Motor Vehicles

- (1) Commercial, truck and public service vehicles' licence or permit fees
- (2) Operators' licence or permit fees, including drivers' licence examination fees
- (3) Passenger vehicles' licence or permit fees

Natural Resources

- (1) Fish and game—(fish, fur and game royalties, dues or bonuses and fishing, hunting and trapping licence or permit fees)
- (2) Lands and forests—(timber royalties, dues or bonuses, hay and wood cutting privileges, hay permits, land leases or rentals, logging taxes)
- (3) Minerals—(royalties, dues, bonuses, leases, permit fees or other forms of revenue from the granting of privileges in connection with natural gas, oil, coal and other mining activities, mining taxes)
- (4) Water resources—(beach, sand and water lot leases or rentals, hydraulic leases, log floating rights, storage, licence or permit fees, water power or storage leases, licence or permit fees)
- (5) Other

Other

- (1) Corporation and other business licences
- (2) Other—(building permits, camp concessions, camping permits, tourist licences and permits, letters patent, copyrights, designs and timber marks, dog licences, school examination fees, franchise licence or permit fees, professional and occupational licence or permit fees, court and legal fees, law stamps, marriage licences),

Sales of Goods and Services

Sales of Goods

- (1) Documents, forms and prints
- (2) Fingerlings and fish fry
- (3) Furniture, including clothing and uniforms
- (4) Government publications, including reports and statutes
- (5) Government real estate and other property and equipment, including rental thereof
- (6) Livestock and other animal products
- (7) Materials and supplies
- (8) Provincial lands
- (9) Confiscations, court and legal fees, repayment for police services
- (10) Other

Sales of Services

- (1) Airport fees and service charges
- (2) Bridge and ferry tolls
- (3) Dockage and wharfage fees
- (4) Fees and other charges for services rendered by provincial departments or officials
- (5) Board and room provided to employees
- (6) Other—(assaying, analysis, testing and other laboratory fees, certificate and search fees, inspection fees, registration fees, tuition fees)

Sales of Goods and Services—Natural Resources

- (1) Grazing and pasture fees
- (2) Mine rents
- (3) Rental of crown land
- (4) Federal manpower training program

Fines and Penalties

Liquor Control

Other

- (1) Fish and game
- (2) Forests
- (3) Highways and motor vehicles
- (4) Forfeiture of election deposits
- (5) Other

Interest, Discount, Premium and Exchange

Interest(including amounts received from government enterprises and other governments)

- (1) Loans, advances and accounts receivable
- (2) Bank deposits
- (3) Taxes receivable
- (4) Temporary investments
- (5) Other

Discount (or amount amortized) or profit on sale of securities purchased as investments

Premium (or amount amortized) on provincial bond sales

Profits on Foreign Exchange

Other (includes repayment of expenses incurred by province when issuing securities on behalf of government enterprises)

Own Enterprises

Amounts included here are listed in a footnote to Table 1. Interest on loans to government enterprises is classified as "interest" revenue. With the exception of liquor profits, **unremitted** profits of government enterprises are not reflected in these

statistics, i.e., only remittances appearing in provincial ordinary revenue are included. For additional statistics on provincial government enterprises see DBS Catalogue No. 61-204. See also DBS Catalogue No. 63-202, the Control and Sale of Alcoholic Beverages in Canada.

Other Revenue

- (1) Contributions and grants from private sources
- (2) Escheates and forfeitures—(bank deposits, estates, fishing and hunting equipment)
- (3) Insurance recoveries on fire losses
- (4) Other

Transfers from Other Governments

These are set out in detail on Table 5. See explanatory comment to Table 5 on page 15.

EXPENDITURE

General Government

Executive and Administrative

- (1) Accounting, auditing and budgeting
- (2) Assessment, levy and collection of taxes
- (3) Collection and disbursement of funds
- (4) Employees' benefits
(allowances, grants or pensions paid direct by province and government contributions to pension or superannuation funds)
- (5) Executive council
- (6) Ministers of the Crown (salaries only)
- (7) Personnel administration (including civil service nurses)
- (8) Prime Minister's Office
- (9) Public buildings (supervision and control, maintenance and operation. Includes expenditures for public buildings serving more than one function, e.g. health and welfare)
- (10) Public debt and sinking fund administration—(salaries and other expenditures relating to administration but exclusive of amounts paid to outside sources relating to bond sales or retirements, see also "debt charges")
- (11) Purchasing and printing
- (12) Provincial Secretary's Office
- (13) Crown Litigation
- (14) Civil Service Commission
- (15) Group Life Insurance
- (16) Fire Insurance Premium
- (17) Other

Legislative

- (1) Elections (general and special)
- (2) Maintenance of Government House (or Lieutenant-Governor's apartment)
- (3) Legislative Assembly
- (4) Legislative Council
- (5) Legislative Library
- (6) Lieutenant-Governor's office
- (7) Legislative Counsel
- (8) Revision of statutes
- (9) Commonwealth Assoc., Man.
- (10) Other

Research, planning and statistics (research, particularly technical, may also be classified under other functional headings)

- (1) Central Statistical Bureau
- (2) General economic research
- (3) Other

Bilingual Training Program

Protection of Persons and Property

Law Enforcement (county courts, coroners, etc.)

Corrections (gaols and other institutions):

- Juvenile delinquents
- Other offenders

Police

Fire

Other

- (1) Registration:
 - Land titles and registry offices
 - Mining recorders' offices
 - Motor vehicle law—(administration and registration, and highway safety programmes)
 - Professional occupations
- (2) Regulation and inspection:
 - Business and finance
 - Buildings and equipment
 - Rental control
 - Fire Marshal's office
 - Other
- (3) Trusteeship:
 - Management of estates of mentally incompetent
 - Official guardian
 - Public trustee
- (4) Other

Civil Defence, E.M.O. (as of Oct. 1, 1969)

Transportation and Communications

Airways

- (1) Administration and supervision
- (2) Construction and maintenance
- (3) Grants and subsidies
- (4) Other

Highways, Roads and Bridges

- (1) Administration and supervision, including resident engineers
- (2) Grants and subsidies
- (3) Construction, maintenance and repairs (including mining and logging roads open to the general public)
- (4) Weigh scales and traffic signs
- (5) Other

Railways

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Telephone, Telegraph and Wireless Communications

- (1) Administration and supervision
- (2) Grants and subsidies
- (3) Other

Waterways

- (1) Administration and supervision
- (2) Coastwise and inland shipping subsidies
- (3) Docks and wharves construction and maintenance
- (4) Ferries construction, operation and maintenance
- (5) Other

Other

Health

Hospital care (including hospital insurance schemes)

Administration—(including licensing and supervision)

Planning

General and special hospitals:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Nurses' training

Mental hospitals and hospital schools:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Tuberculosis hospitals:

Administration, construction and operation of provincial hospitals

Payments for services

Grants:

Construction and equipment

Maintenance and operation

Other

General Health

Administration

Planning

Research and statistics—(including vital statistics)

Personnel training

Other

Public Health (mainly preventive services):

Environmental health

Sanitation—(including water supply and sewage disposal control)

Milk and food control—(including pharmaceutical regulation and inspection)

Industrial health

Communicable disease control

Epidemiological control—(including immunization, isolation and quarantine but excluding isolation hospitals, which are included in hospital care)

Tuberculosis prevention—(including diagnostic clinics where these can be segregated from hospital costs)

V.D. control

Other

Mental health—(excluding hospital care)

Cancer—(excluding medical and hospital care)

Maternal and child health

Public health nursing

Health education

Dental health

Laboratory services

Local health services

Other

Medical, Dental and Allied Services

Administration

Physicians' services, such as those provided to persons receiving various welfare pensions

Nursing services

Dental care

Pharmaceuticals

Other

Social Welfare

Old Age Assistance—Pensions

Other Aid to Aged

Administration and supervision

Construction and operation of provincial homes for the aged

Grants for construction and operation of other homes for the aged

Social Welfare — Concluded

Aid to the Blind — Pensions

Aid to the Disabled — Pensions

Aid to the Unemployed and Unemployables

- Administration and supervision
- Assistance payments directly to persons and to other governments
- Institutional relief (provided in provincial and other institutions)
- Other aid to blind and disabled
- Youth allowances, ages 16-18 years

Mothers' Allowances

- Administration and supervision
- Allowances

Child Welfare

- General:
 - Administration
 - Research, statistics and planning
- Child care and protection:
 - Children's aid societies:
 - Administration and supervision
 - Maintenance of wards
 - Other
- Orphanages:
 - Administration
 - Maintenance and other payments
- Day nurseries:
 - Administration
 - Maintenance payments

Labour—(excluding farm labour which is classified under Natural Resources and Primary Industries)

- General:
 - Administration
 - Research and planning
 - Statistics
 - Other
- Maintenance of labour standards:
 - Wages and hours of work
 - Inspection of working conditions
- Control of collective bargaining:
 - Conciliation
 - Arbitration
- Employment services

Other Social Welfare

- General administration and supervision
- Research and planning
- Statistics
- Generalized family service:
 - Administration and supervision
 - Field service
- Widows' pensions
- Other

Winter Works Projects in Municipalities

Recreational and Cultural Services

Archives, Art Galleries, Museums and Libraries

Parks, Beaches, Play Grounds, Zoos and Other Recreational Areas

Physical Culture

Other (including concert halls—construction and operation, or grants therefor)

Education

Schools Operated by Local Authorities (including vocational schools operated by local authorities):

- Administration
- Maintenance of standards:
 - Inspection
 - Attendance
 - Examinations
- Assistance to local schools:
 - Grants for construction
 - Grants for operation
 - Aids and services

Universities, Colleges and Other Schools

- Administration and supervision
- Provincial universities, colleges and schools:
 - Normal schools
 - Agricultural schools
 - Universities
 - Vocational schools (see also schools operated by local authorities)
 - Other
- Other universities, colleges and schools

Education of the Handicapped

- Schools for the blind
- Schools for the deaf and dumb

Contributions to Teachers' Superannuation and Pensions

- Administration
- Teachers' pensions
- Inspectors' pensions
- Contributions to teachers' pension funds

Other

- General:
 - Administration
 - Curricula
 - Research and planning
 - Statistics
 - Correspondence courses
- Other—(such as adult education, scholarships, bursaries and prizes)
- Manpower training (Federal Gov't. Contributions)

Natural Resources and Primary Industries

Fish and Game

- (1) Administration and supervision
- (2) Control and regulation (enforcement and inspection services)

Fish and Game — Concluded

- (3) Co-operation and marketing
- (4) Promotion and development—(fishing — fish hatcheries and ponds, purchase and distribution of fish, hunting, and trapping of fur, rehabilitation, game bounties, purchase and distribution of game)
- (5) Research and investigation—(animal pathology, biological and fish culture, economic and other research, statistics and publications)
- (6) Other

Forests

- (1) Administration and supervision
- (2) Control and regulation—(enforcement and inspection services, forest ranging, measurements and surveying)
- (3) Extension services—(grants to clubs and municipalities, short courses in forestry)
- (4) Promotion and development—(fire fighting and ranging, reforestation, forest access roads)
- (5) Research and investigation—(economic and other research, forest stations, statistics and publications)
- (6) Co-operation and markets
- (7) Other

Lands: Settlement and Agriculture

- (1) Administration and supervision
- (2) Control and regulation — (farm products control)
- (3) Co-operation and marketing
- (4) Drainage and irrigation
- (5) Extension services—(administration and office expenses, agricultural and horticultural societies, district agriculturists, exhibitions and fairs, short courses in agriculture, study groups and women's institutes, grants to clubs and municipalities)
- (6) Land settlement and rehabilitation
- (7) Land surveys
- (8) Production bonuses or subsidies — (cheese, feed and seed grains, hogs)
- (9) Promotion and development — (apiaries, dairying, field crops, fruit growing, horticulture, livestock, poultry, fur farms)
- (10) Research, investigation and demonstration — (animal pathology, drought control, economic and other research, farms and experimental stations, statistics and publications, veterinary services)
- (11) Soil surveys and conservation
- (12) Other — (such as farm labour)

Minerals and Mines

- (1) Administration and supervision
- (2) Control and regulation—(assessment and assaying, gas and oil wells)
- (3) Extension services—(short courses in mining and metallurgy)

Minerals and Mines — Concluded

- (4) Production bonuses or subsidies — (coal, iron ore, natural gas, oil or petroleum)
- (5) Promotion and development — (coal and other mining, natural gas, oil and petroleum, quarrying, mining access roads)
- (6) Research and investigation — (geological, mineralogical and topographical surveys, map service, statistics and publications)
- (7) Other

Water Resources

- (1) Administration and supervision
- (2) Control and regulation — (dams, hydraulic services, water storages)
- (3) Promotion and development — (engineering and surveys)
- (4) Research and investigation — (geodetic and hydraulic surveys)
- (5) Other

Other—(such as general planning of natural resource programmes and overall conservation schemes)

Trade and Industrial Development

- (1) Administration and supervision
- (2) Grants or subsidies
- (3) Tourist promotion and publicity
- (4) Other

Local Government Planning and Development

- (1) Administration and supervision
- (2) Assessment
- (3) Planning, including grants to associations or municipalities
- (4) Other

Debt Charges (excluding retirements)

Commission on sales of securities and other management charges

Discount on Securities Sold (or Amount Amortized)

Premium on Securities Purchased (or Amount Amortized)

Debt Retirement¹

- (1) Serial debentures — principal instalments
- (2) Sinking fund debentures — sinking fund contributions

¹ Eliminated in these statistics. See Table 4, item 14 for amounts so eliminated.

Interest

- (1) Bank overdrafts and temporary loans
- (2) Guaranteed debt assumed
- (3) Bonded debt
- (4) Savings certificates and deposits
- (5) Treasury bills
- (6) Other borrowings — (superannuation and pension funds, trust funds)

Loss on Foreign Exchange

Own Enterprises

Amounts included here are listed in a footnote to Table 2. See also notes in connection with revenue received from government enterprises. Administrative

expenses of government enterprises, such as liquor boards and power commissions, are not included in these "general" statistics.

Other Expenditures

Housing

House Owners' subsidies

Other (such as expenditures resulting from major fires, floods or other disasters)

Centennial Commissions

Unconditional Transfers

APPENDIX B

SPECIAL FUNDS INCLUDED IN THESE STATISTICS

Newfoundland

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities¹
Co-operative Development Loan Board of Newfoundland
Farm Development Loan Board
Fisheries Assistance Fund
Fisheries Loan Board of Newfoundland
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board of Newfoundland
Memorial University of Newfoundland Building Corporation Limited
Motor Vehicle Accident Security Account
Newfoundland Government Building Corporation Limited
Northern Hospitals Building Corporation Limited
Nurses Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
Property Loss Reserve Fund
Public Libraries Board (The)
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
University Extension Buildings (Newfoundland 1964) Limited
Unsatisfied Judgement Fund²
Vocational Schools (Western) Building Corporation Limited
Mooring Cove Building Company Limited
B.L.C. Building Corporation Limited
Corner Brook Hospital Building Corporation Limited
Public Accountants Licensing Board¹
Corner Brook Housing Corporation
Fish Buildings Limited
Memorial Park Realty Corporation Limited
St. Anthony Hospital Building Corporation Limited
Centenary Building Corporation Limited
Newfoundland Municipal Financing Corporation¹

Prince Edward Island

Crop Insurance Board (The)
Farm Establishment (Loan) Board
Fisherman's Loan Board
Hospital Services Commission¹
Insurance Reserve Fund
P.E.I. Crown Building Corporation
Unsatisfied Judgment Fund
Senior Citizen's Housing Corporation

Nova Scotia

Board of Commissioners of Public Utilities
Canso Bridge Fund
Community Pasture Board

Industrial Development Fund
Industrial Expansion Fund
Industrial Loan Fund
Inverness Recreation and Playground Fund
Municipal Loan and Building Fund
Nova Scotia Fishermen's Loan Board
Nova Scotia Land Settlement Board
Nova Scotia Research Foundation
Special Reserve Account
Universities Assistance Fund
Unsatisfied Judgment Fund
Water Supply System Fund

New Brunswick

Board of Commissioners of Public Utilities¹
Community Improvement Corporation
Fire Prevention Act
Fishermen's Loan Board
Farm Adjustment Board
Government House Trust Fund
Margaret R. Lynds Bequest
New Brunswick Higher Education Commission
New Brunswick Research and Productivity Council
Verna MacDonald Bequest
Viscount Bennett Bequest

Quebec

Minimum Wage Commission¹
Quebec Crop Insurance Board¹
Quebec Industrial Credit Bureau
Quebec Housing Corporation
Syndicat National du rachat des rentes seigneuriales
Municipal Commission

Ontario

Alcoholism and Drug Addiction Research Foundation
Motor Vehicle Accident Claims Fund
Niagara Parks Commission⁴
Ontario Development Corporation
Ontario Educational Capital Aid Corporation
Ontario Hospital Services Commission¹
Ontario Junior Farmers Establishment Loan Corporation
Ontario Municipal Improvement Corporation
Ontario Research Foundation¹
Ontario Student Housing Corporation
Ontario Universities Capital Aid Corporation
Sheridan Park Corporation
The Fund for Milk and Cream Producers
Centralia Industrial Park

Manitoba

Co-operative Promotion Board
Cream Graders Account
Fire Insurance Reserve Fund

See footnote(s) at end of Appendix B.

Manitoba — Concluded

Fire Prevention Fund
Horned Cattle Purchase Act
Manitoba Hospital Commission¹
Land Titles Assurance Fund
Manitoba Centennial Corporation
Manitoba Crop Insurance Corporation
Manitoba Export Corporation
Milk Control Board⁵
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund
Manitoba Agricultural Credit and Development Corporation (since 1968)

Saskatchewan

Agricultural Research Foundation⁶
Government Finance Office¹
Horned Cattle Purchases Trust Account
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Crop Insurance Board
Saskatchewan Diamond Jubilee and Canada Centennial Committee
Saskatchewan Hospitalization Board¹
Saskatchewan Medical Care Insurance Fund¹
Saskatchewan Research Council
Student Aid Fund

Alberta

Alberta Hail and Crop Insurance Corporation
Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board

Registrar's Assurance Fund
Wheat Board Monies Trust Account
Universities Commission
Alberta Resources Railway Corporation
Alberta Racing Commission
Motor Vehicle Accident Claims
Alberta Health Care Insurance Commission
Alberta Municipal Financing Corporation
Alberta Colleges Commission

British Columbia

Centennial Cultural Fund
Crop Insurance Stabilization Fund
Burrard Inlet Fund
The Over-All Medical Services Plan of British Columbia, July 1968 - Mar. 31, 1969
Housing and Redevelopment Fund
Provincial New-Home Building Assistance Act
Scaling Fund
Beef Cattle Producers Assistance Fund
Bond Redemption Accounts
Capital Improvement District Fund
Dairy Producers Protection Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Land Settlement Board
Pound District Act Trust Account
University Endowment Lands Administration
B.C. Regional Hospitals Districts Financing Authority
B.C. School Districts Capital Financing Authority
B.C. Medical Plan April 1 - June 30, 1968

¹ Calendar year 1968.

² Levies are no longer payable to the provincial government but claims are still being settled.

³ Twelve months ended April 30, 1969.

⁴ Twelve months ended October 31, 1968.

⁵ Twelve months ended July 31, 1968.

⁶ Twelve months ended June 30, 1968.

PUBLICATIONS OF THE GOVERNMENTS DIVISION

Catalogue
number

Consolidated Government Statistics

- 68-201 Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments, A., E.
- 68-202 Consolidated Government Finance—Federal, Provincial and Local Governments, A., E.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.

Federal Government Statistics

- 68-211 Federal Government Finance, A., E. and F.
- 61-203 Federal Government Enterprise Finance, A., E. and F.
- 72-004 Federal Government Employment, Q., E.
- 72-205 Federal Government Employment in Metropolitan Areas, A., E.

Provincial Government Statistics

- 68-205 Provincial Government Finance—Revenue and Expenditure (Estimates), A., E. and F.
- 68-207 Provincial Government Finance—Revenue and Expenditure, A., E.
- 68-209 Provincial Government Finance—Debt, A., E.
- 61-204 Provincial Government Enterprise Finance, A., E. and F.
- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A., E.
- 72-007 Provincial Government Employment, Q., Bil.
- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

Local Government Statistics

- 68-203 Local Government Finance—Revenue and Expenditure—Preliminary and Estimates, A., E.
- 68-204 Local Government Finance, A., E.
- 72-009 Local Government Employment, Q., Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72-505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12-532 Volume I. General Introduction, O., E. and F.
- 12-533 Volume II. The Classification Systems, O., E. and F.
- 12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

Q. — Quarterly A. — Annual O. — Occasional E. — English F. — French Bil. — Bilingual

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Statistico Canada

Provincial government finance

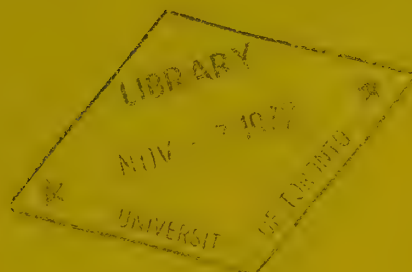
REVENUE AND EXPENDITURE
1969

Fiscal year ended March 31, 1970

Finances des administrations publiques provinciales

RECETTES ET DÉPENSES
1969

Année financière se terminant le 31 mars 1970



STATISTICS CANADA — STATISTIQUE CANADA
Governments Division — Division des administrations publiques
Provincial Government Section — Section des administrations publiques provinciales

PROVINCIAL GOVERNMENT FINANCE
Revenue and Expenditure

FINANCE DES ADMINISTRATIONS PUBLIQUES PROVINCIALES
Recettes et dépenses

1969

(Fiscal Year Ending March 31, 1970)
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TABLE OF CONTENTS

	Page
Introduction	5
Review of the Fiscal Year 1969-70	
Revenue	7
Expenditure	8
Federal-Provincial Fiscal Arrangements ..	9
Newfoundland Building Corporations	14
Quebec Autoroutes Authority and British Columbia Ferry Authority	15
Inter-Provincial Comparability	15
Explanatory Comments	16
Concepts and Definitions	31
Table	
1. Gross General Revenue	32
2. Gross General Expenditure	36
3. Reconciliation of Gross General Revenue with Provincial Ordinary Revenue per Public Accounts	40
4. Reconciliation of Gross General Expenditure with Provincial Ordinary Expenditures per Public Accounts ..	42
5. Conditional Transfers from Other Governments	44
6. Net General Revenue	46
7. Economic Classification of Gross General Revenue, by Province	48
8. Economic Classification of Gross General Expenditure, by Province	74
9. Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis	126
10. Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis	126
11. Historical Summaries of Gross General Revenue and Gross General Expenditure, by Province	128
Appendix	
List of Special Funds Included in the Statistics of the Report	141

TABLE DES MATIÈRES

	Page
Introduction	5
Analyse de l'année financière 1969-70	
Recettes	7
Dépenses	8
Arrangements fiscaux entre le gouvernement fédéral et les provinces	9
Sociétés de construction de Terre-Neuve	14
Office des autoroutes du Québec et <i>British Columbia Ferry Authority</i>	15
Rapprochement entre les provinces	15
Commentaires explicatifs	16
Concepts et définitions	31
Tableaux	
1. Recettes générales brutes	32
2. Dépenses générales brutes	36
3. Rapprochement des recettes générales brutes avec les recettes des comptes publics provinciaux	40
4. Rapprochement des dépenses générales brutes avec les dépenses des comptes publics provinciaux	42
5. Transferts conditionnels provenant des autres administrations publiques	44
6. Recettes générales nettes	46
7. Classification économique des recettes générales brutes par province	48
8. Classification économique des dépenses générales brutes, par province	74
9. Rapprochement des recettes générales brutes avec les recettes définies par la comptabilité nationale	126
10. Rapprochement des dépenses générales brutes avec les dépenses courantes sur la base de la comptabilité nationale	126
11. Sommaires chronologiques des recettes générales brutes et des dépenses générales brutes	128
Appendice	
Liste des fonds spéciaux mentionnés dans cette publication	141

SYMBOLS

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

SIGNES CONVENTIONNELS

Les signes conventionnels suivants sont employés dans les publications de Statistique Canada:

- .. nombres indisponibles.
- ... n'ayant pas lieu de figurer.
- néant et montants de moins de \$500 dans les tableaux où figurent des dollars et fractions de moins de 0.05 % dans les tableaux où figurent des pourcentages.
- nombres infimes
- p nombres provisoires
- r nombres rectifiés

Nota: Les chiffres qui figurent dans les notes en bas de page représentent des milliers de dollars.

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FINANCES PUBLIQUES PROVINCIALES - REVENUS ET DEPENSES

Fiscal Year Ended March 31, 1975 - Année financière se terminant le 31 mars 1975

ERRATA

The following data to be included - Les données suivantes à être incluses:

		Column - Colonne													
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
TABLE - TABLEAU 1															
Page 26-27															
Line - Ligne 52	7,363	-	97	3,668	104,493	39,163	51	5,309	53,579	-	213,725	-	-	213,725	
Line - Ligne 58	1,744	453	200	-	948	7,628	1,410	9	12,495	1,768	26,655	280	-	26,934	
TABLE - TABLEAU 2															
Page 28-29															
Line - Ligne 3	6,144	569	12,229	5,984	152,145	235,399	10,456	14,436	35,947	37,716	511,024	-	-	511,024	
Line - Ligne 29	62,332	17,004	61,264	82,126	790,575	596,359	60,122	101,674	155,727	383,309	2,310,491	2,695	5,577	2,318,764	
TABLE - TABLEAU 3															
Page 32-33															
Line - Ligne 12	2,427	-	-	-	-	2,242	-	-	720	-	-	365			
TABLE - TABLEAU 4															
Page 32-33															
Line - Ligne 13	2,427	-	-	-	-	2,242	-	-	720	-	-	365			
TABLE - TABLEAU 6															
Page 38-39															
Line - Ligne 52		7,363		7,363		-		-		-		-		-	
Line - Ligne 58		1,744		-		-		-		-		1,744		-	
Page 42-43															
Line - Ligne 52		-		-		-		-		-		-		-	
Line - Ligne 58		453		-		-		-		-		453		-	
Page 46-47															
Line - Ligne 52		97		97		-		-		-		-		-	
Line - Ligne 58		200		-		-		-		-		200		-	
Page 50-51															
Line - Ligne 52		3,668		3,668		-		-		-		-		-	
Line - Ligne 58		-		-		-		-		-		-		-	
Page 54-55															
Line - Ligne 52		104,493		104,493		-		-		-		-		-	
Line - Ligne 58		948		-		-		-		-		-		-	
Page 58-59															
Line - Ligne 52		39,163		39,163		-		-		-		-		-	
Line - Ligne 58		7,628		-		-		-		-		-		-	
Page 62-63															
Line - Ligne 52		51		51		-		-		-		-		-	
Line - Ligne 58		1,410		-		-		-		-		-		-	
Page 66-67															
Line - Ligne 52		5,309		5,309		-		-		-		-		-	
Line - Ligne 58		9		-		-		-		-		-		-	
Page 70-71															
Line - Ligne 52		53,579		53,579		-		-		-		-		-	
Line - Ligne 58		12,495		-		-		-		-		12,495		-	
Page 74-75															
Line - Ligne 52		-		-		-		-		-		-		-	
Line - Ligne 58		1,768		-		-		-		-		1,768		-	
Page 78-79															
Line - Ligne 52		-		-		-		-		-		-		-	
Line - Ligne 58		280		-		-		-		-		280		-	
Page 82-83															
Line - Ligne 52		-		-		-		-		-		-		-	
Line - Ligne 58		-		-		-		-		-		-		-	
Page 86-87															
Line - Ligne 52		213,725		213,725		-		-		-		-		-	
Line - Ligne 58		26,934		-		-		-		-		26,934		-	

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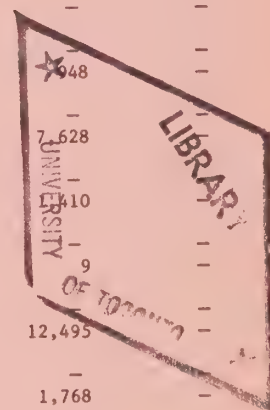
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INTRODUCTION

This publication provides a summary of the revenue and expenditure of provincial governments in Canada, including Yukon and the Northwest Territories for the fiscal year ended March 31, 1970. Provincial government responsibilities are discharged through a combination of the following administrative bodies:

Departments
Special funds and agencies
Institutions
Enterprises or utilities.

The statistics contained in this report reflect the overall financial operations of the above administrative bodies with the exception of enterprises and utilities.

Operating statements of provincial government enterprises are not included in this publication because they are considered to be outside of the general government framework. However, profits of enterprises remitted the governments are included in revenue, and government payments to enterprises are included in expenditure.

These statistics are presented in terms of "Gross General Revenue" and "Gross General Expenditure". The term "Net General Revenue" (Table 6) used in this report denotes that "Gross General Revenue" has been adjusted by deducting (a) all revenue of provincial government institutions, (b) revenue from interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions. The "Cost of Services Provided" concept will no longer be used for this publication.

The standardized format for provincial government revenue and expenditure in form provides a basis for inter-provincial comparisons having a greater degree of consistency than would be possible through the use of the provincial public accounts. However, true inter-governmental comparability can only be obtained when provincial and municipal transactions are taken into account. Further comments on this subject may be found under the heading "Inter-Provincial Comparability".

Finally, it should be emphasized that the difference between revenue and expenditure as used in this report does not reflect the budgetary surplus or deficit position of a provincial government, but must be interpreted in accordance with the conceptual framework of this statistical series.

Cette publication contient un sommaire des recettes et des dépenses des administrations publiques provinciales, y compris le Yukon et les Territoires du Nord-Ouest, pour l'année financière se terminant le 31 mars 1970. Les diverses fonctions des administrations publiques provinciales sont accomplies par l'intermédiaire des corps administratifs suivants:

Ministères
Fonds et organismes spéciaux
Institutions
Entreprises ou services publics

Les statistiques présentées ici résument l'ensemble des opérations financières de ces corps administratifs, à l'exception des entreprises et des services publics.

On ne tient pas compte ici des états d'exploitation des entreprises publiques provinciales, parce que ces dernières ne sont pas considérées comme faisant partie de l'administration publique générale. Toutefois, les recettes comprennent les profits des entreprises, versés aux administrations publiques, et les contributions aux entreprises publiques sont ajoutées aux dépenses.

Les statistiques sont ici présentées en termes de "recette générale brute" et de "dépense générale brute". Pour arriver à la "recette générale nette" (Tableau 6), on a déduit de la "recette générale brute" (a) toutes les recettes des établissements relevant de l'administration publique provinciale, (b) les recettes sous forme d'intérêts, primes, rabais et gains au change, (c) les subventions et les contributions aux programmes de partage des coûts. Le "coût des services rendus" n'apparaîtra plus dans cette publication.

La présentation des recettes et des dépenses des administrations publiques provinciales sous une forme standardisée permet des comparaisons intergouvernementales plus logiques que ne le permettraient les comptes publics provinciaux. Toutefois, il n'est possible d'établir des comparaisons intergouvernementales réalistes que lorsque les transactions provinciales et municipales sont prises en considération. Le paragraphe intitulé "Comparaisons intergouvernementales" contient plus de détails à ce sujet.

Il importe enfin de préciser que l'écart entre la recette et la dépense au sens du présent bulletin ne représente pas l'excédent ou le déficit budgétaire d'une administration publique provinciale, mais qu'il doit être interprété en tenant compte du cadre conceptuel de la présente série statistique.

REVIEW OF THE 1969 - 70 FISCAL YEAR

Revenue

The gross general revenue of all provinces for the fiscal year ended March 31, 1970 showed an increase of \$1,993,000,000 or 19.7 per cent over the corresponding figures for the previous fiscal year. Of this increase, \$1,311,000,000 or 13.0 percentage points were accounted for by higher tax revenue, \$292,800,000 or 2.9 percentage points were accounted for by higher non-tax revenue from own sources, and \$389,200,000 or 3.8 percentage points were accounted for by higher transfer payments from other levels of governments.

Of the total increase in tax revenue, \$378,100,000 were contributed by additional personal income tax revenue. This gain was partially the result of increases in the rate of basic personal income tax in Newfoundland, New Brunswick and Alberta as well as the extension of the 6 per cent surtax in Quebec. Revenue derived from corporation income tax showed a gain of \$201,300,000; the additional receipts from this source reflected a healthy corporate profit picture and were assisted by a speed-up of instalment payments in Ontario and a 1 per cent rate increase in Alberta. General sales taxes expanded by \$279,900,000 over the previous fiscal year. The increment derived from this source was due to selective increases in rates, and broadening of the tax base in Newfoundland, Prince Edward Island, Nova Scotia, New Brunswick and Ontario. Health insurance premiums rose by \$303,000,000, largely as a result of provinces entering the federal medicare plan. Newfoundland, Nova Scotia and Manitoba entered the plan April 1, 1969, Alberta on July 1, 1969 while Ontario joined on October 1, 1969. Other provincial taxes contributed \$148,700,000 to the total increase in tax revenue.

Receipts from non-tax revenue rose by \$292,800,000. Higher interest revenue was the main source of this increase, contributing \$119,216,000. Sales of services to the federal government under the manpower training program accounted for \$35,075,000 of the increase in non-tax revenue. Revenues from natural resources increased by \$35,137,000. Selective rate increases in various provinces helped to increase motor vehicle revenue by \$38,379,000.

Transfer payments rose by \$389,200,000, a marked increase over the previous fiscal year. Equalization payments to the provinces under the Fiscal Arrangements Act accounted for \$124,502,000 of the increase in transfers. Federal payments for medical, dental and allied services expanded by \$154,127,000 over the previous year due to wider participation in the medicare program. Transfers from the federal government for universities, colleges and other schools accounted for \$52,100,000 of the increment in this revenue source.

ANALYSE DE L'ANNÉE FINANCIÈRE 1969 - 70

Recettes

Au cours de l'année financière se terminant le 31 mars 1970, les recettes générales brutes des provinces ont augmenté de \$1,993,000,000 soit 19.7 p. 100 de plus que celles de l'année financière précédente. De cet accroissement, \$1,311,000,000, ou 13.0 points de pourcentage provient de l'augmentation des recettes fiscales, \$292,800,000, ou 2.9 points de pourcentage, de la croissance des recettes non fiscales de sources propres, et \$389,200,000, ou 3.8 points de pourcentage, de l'augmentation des transferts provenant d'autres échelons de l'administration publique.

L'accroissement total (\$378,100,000) des recettes fiscales est attribuable à l'augmentation des recettes provenant de l'impôt sur le revenu des particuliers. L'accroissement du produit de cette source est en partie le résultat d'une augmentation des taux d'imposition à Terre-Neuve, au Nouveau-Brunswick et en Alberta, et du maintien de la surtaxe de 6 p. 100 au Québec. Les recettes provenant de l'impôt sur le revenu des sociétés ont progressé de \$201,300,000, ce qui révèle que l'état des profits était encourageant, en plus d'une accélération des remises par versements en Ontario et une augmentation de 1 p. 100 du taux d'imposition en Alberta. Les taxes de vente générales produisirent une recette plus élevée de \$279,900,000 par rapport à l'année financière précédente, par suite d'augmentations sélectives de taux et l'élargissement de l'assiette fiscale à Terre-Neuve, à l'Île-du-Prince-Édouard, en Nouvelle-Écosse, au Nouveau-Brunswick et en Ontario. Les primes du régime d'assurance-maladie s'accroissent de \$303,000,000, surtout par suite de la participation de plus de provinces à ce plan fédéral. Terre-Neuve, la Nouvelle-Écosse et le Manitoba commencèrent à y participer le 1er avril 1969, l'Alberta le 1er juillet 1969, et l'Ontario le 1er octobre 1969. Les autres taxes provinciales représentèrent \$148,700,000 de l'augmentation des recettes fiscales.

Les recettes non fiscales se sont accrues de \$292,800,000; cette augmentation fut surtout due à une augmentation de \$119,216,000 des revenus d'intérêts. La vente de services à l'administration publique fédérale sous le régime du programme d'entraînement de la main-d'oeuvre représenta \$35,075,000 de l'augmentation des recettes non fiscales. Les recettes provenant des ressources naturelles, augmentèrent de \$35,137,000. Des augmentations sélectives de taux d'imposition dans plusieurs provinces firent progresser les recettes provenant des véhicules automobiles de \$38,379,000.

Le montant des transferts a subi une augmentation considérable par rapport à l'année financière précédente, soit \$389,200,000. Les paiements de péréquation sous le régime de la Loi sur les arrangements fiscaux, représentèrent \$124,502,000 de cette augmentation. Par suite d'une plus grande participation au programme d'assurance-maladie, des subventions fédérales accordées au titre des soins médicaux et dentaires et d'autres services de cet ordre, augmentèrent de \$154,127,000. Les paiements fédéraux destinés aux collèges, aux universités et à d'autres écoles augmentèrent de \$52,100,000.

The following table illustrates year to year changes in the yields of the main revenue sources by province, between 1968 - 69 and 1969 - 70.

Le tableau suivant sert à illustrer les modifications du rendement des principales sources de recettes des administrations publiques provinciales, entre les années financières 1968 - 69 et 1969 - 70.

Increase or Decrease in Provincial Revenue by Main Source 1968 - 69 to 1969 - 70
Hausse ou baisse des recettes provinciales par ses principales sources entre 1968 - 69 et 1969 - 70

	Personal income tax — Impôt sur le revenu des particuliers	Cor- poration income tax — Impôt sur le revenu des sociétés	General sales tax — Taxe de vente	Hospital insurance and medicare premiums — Primes d'assurance- hospitalisa- tion et d'assurance- maladie	Other taxes — Autres impôts	Non-tax revenue from own sources — Recettes non fiscales de sources propres	Trans- fers — Trans- ferts	Gross general revenue — Recettes générales brutes
Newfoundland — Terre-Neuve	\$'000,000	5.5	1.2	1.9	—	2.0	27.2	41.2
	%	39.9	14.5	5.3	—	8.6	18.3	15.7
Prince Edward Island — Île-du-Prince-Édouard	\$'000,000	0.7	0.3	2.1	—	0.5	8.7	12.9
	%	25.9	29.4	44.1	—	6.7	30.3	23.5
Nova Scotia — Nouvelle-Écosse	\$'000,000	9.5	1.8	31.4	—	6.1	21.9	87.8
	%	32.4	16.5	109.6	—	17.5	12.6	26.1
New Brunswick — Nouveau-Brunswick	\$'000,000	12.9	2.0	14.1	—	6.7	15.9	57.6
	%	60.6	23.9	37.1	—	12.4	10.7	18.4
Québec	\$'000,000	117.9	- 2.6	42.2	—	36.1	48.3	318.3
	%	16.9	- 1.4	8.6	—	7.3	7.5	11.2
Ontario	\$'000,000	141.6	136.4	152.2	218.6	98.7	127.9	928.5
	%	22.8	44.8	30.9	85.1	15.8	20.6	26.6
Manitoba	\$'000,000	16.6	6.9	6.5	31.6	15.9	29.2	110.1
	%	25.6	27.6	10.6	233.6	5.6	22.6	25.3
Saskatchewan	\$'000,000	8.9	2.9	- 0.8	0.1	3.2	12.7	27.5
	%	16.3	15.0	- 1.2	0.7	2.2	11.2	5.8
Alberta	\$'000,000	35.7	14.1	—	37.2	- 5.3	49.4	151.4
	%	36.3	28.3	—	289.8	- 1.2	29.3	17.6
British Columbia — Colombie-Britannique	\$'000,000	28.8	38.3	30.3	15.5	73.8	23.6	229.4
	%	17.8	79.6	16.9	29.5	23.8	12.9	22.1
Yukon	\$'000,000	—	—	—	—	0.4	4.9	5.6
	%	—	—	—	—	14.3	68.6	45.7
Northwest Territories — Territoires du Nord-Ouest	\$'000,000	—	—	—	—	2.6	19.5	22.7
	%	—	—	—	—	44.7	212.3	168.0
Total	\$'000,000	378.1	201.3	279.9	303.0	148.7	389.2	1,993.0
	%	21.4	30.5	20.0	85.5	10.0	16.4	19.7

Expenditure

The gross general expenditure of the provinces and territories increased by \$1,777,900,000 or 17.2 per cent over the previous fiscal year. Outlays on the health function rose substantially by \$680,000,000 or 6.6 percentage points of the overall expenditure increase. Higher education expenses accounted for \$516,500,000 of the increase or 5.0 percentage points. Debt charges increased by \$105,500,000 or 1.0 percentage points. All other expenditures increased by \$475,900,000 or 4.6 percentage points of the year-to-year increase.

The extraordinary increase in health expenditures was primarily due to the introduction of the federal medicare plan in a number of provinces; however, the sharp continuous advance in hospital costs was also partially responsible for the increase.

Dépenses

Les dépenses générales brutes des administrations publiques provinciales et territoriales se sont accrues de \$1,777,900,000 ou 17.2 p. 100 par rapport à l'année financière précédente. Dans le secteur de la santé, les dépenses ont augmenté substantiellement, de \$680,000,000, soit 6.6 points de pourcentage de l'augmentation générale des dépenses. Des dépenses plus élevées pour l'éducation représentèrent \$516,500,000 ou 5.0 points de pourcentage de l'augmentation générale. Le service de la dette augmenta de \$105,500,000 ou 1 point de pourcentage de l'augmentation générale. Tous les autres articles de dépenses s'accrurent de \$475,900,000 ou 4.6 points de pourcentage de l'augmentation.

L'introduction du régime d'assurance-maladie dans plusieurs provinces est la cause première de l'accroissement extraordinaire des dépenses dans le secteur de la santé, mais l'augmentation rapide et constante des frais d'hospitalisation contribua également à cet accroissement.

The sustained increase in educational expenditures can be explained by increasing transfers to both local school boards and post-secondary institutions.

Interest on the public debt increased significantly over the previous period indicating the larger market requirements of certain provinces and a generally higher interest rate structure.

Compared to increases of previous years, the social welfare and transportation and communication functions recorded moderate gains.

The following table illustrates changes in the outlays on the main expenditure functions, by province, between 1968 - 69 and 1969 - 70.

La progression constante des dépenses pour l'éducation peut s'expliquer par des transferts toujours plus élevés aux commissions scolaires locales et aux institutions d'enseignement postsecondaire.

L'augmentation significative du service de la dette par rapport à l'année financière précédente révèle les grands besoins de capitaux de certaines provinces, et des taux d'intérêt généralement plus élevés.

Les dépenses à l'article du bien-être social et des transports et communications enregistrèrent des augmentations modérées par rapport aux années précédentes.

Le tableau suivant sert à illustrer les modifications des principales dépenses, pour chaque province, entre 1968 - 69 et 1969 - 70.

Increase or Decrease in Provincial Expenditure by Main Function from 1968-69 to 1969-70
Hausse ou baisse des dépenses provinciales par ses principales fonctions entre 1968-69 et 1969-70

		Education Éducation	Health Santé	Social welfare Bien- être	Transportation and communi- cations Transports et communi- cations	Debt charges Service de la dette	Other expenditures including transfers Autres dépenses incluant transferts	Gross general expenditures Dépenses générales brutes
Newfoundland — Terre-Neuve	\$'000,000	4.0	8.1	- 3.1	- 4.8	6.9	4.4	15.5
	%	5.4	14.3	- 6.9	- 8.2	25.4	8.5	5.0
Prince Edward Island — Île-du-Prince-Édouard	\$'000,000	4.8	1.6	- 0.1	1.2	0.7	3.9	12.1
	%	36.7	16.4	- 1.8	10.8	10.6	49.8	21.6
Nova Scotia — Nouvelle-Écosse	\$'000,000	8.9	36.1	4.0	- 7.9	16.6	9.4	67.0
	%	8.3	44.4	15.1	- 11.1	43.4	17.3	17.7
New Brunswick — Nouveau-Brunswick	\$'000,000	10.1	7.2	0.3	- 3.8	2.8	8.8	25.4
	%	8.3	11.2	1.2	- 7.6	10.8	15.1	7.3
Québec	\$'000,000	158.1	147.7	6.1	7.0	15.7	124.2	458.8
	%	19.8	21.9	1.3	2.3	12.7	24.3	15.9
Ontario	\$'000,000	259.5	251.6	9.9	16.5	27.0	90.1	654.5
	%	22.7	27.2	4.3	3.6	12.1	14.3	18.1
Manitoba	\$'000,000	13.9	52.4	0.6	0.6	10.2	13.0	90.7
	%	10.3	53.9	1.7	1.1	44.5	15.9	21.3
Saskatchewan	\$'000,000	11.8	16.0	1.9	- 1.2	6.1	- 2.7	31.9
	%	10.2	12.6	5.7	- 1.7	16.0	- 3.3	6.8
Alberta	\$'000,000	33.2	73.8	9.2	8.3	10.5	25.3	160.4
	%	11.8	34.6	13.7	9.4	23.7	14.5	18.4
British Columbia — Colombie-Britannique	\$'000,000	6.7	84.4	11.6	43.3	8.3	75.9	230.3
	%	2.5	33.9	12.4	33.7	64.9	38.3	24.3
Yukon	\$'000,000	2.3	0.2	0.3	4.3	0.3	1.4	8.8
	%	44.5	8.4	34.9	381.5	47.7	39.4	65.1
Northwest Territories — Territoires du Nord-Ouest	\$'000,000	3.2	0.9	1.5	1.0	0.4	15.5	22.5
	%	71.7	22.7	226.2	136.3	25.6	200.8	119.4
Total	\$'000,000	516.5	680.0	42.2	64.5	105.5	369.2	1,777.9
	%	16.8	27.2	4.1	4.9	18.6	19.9	17.2

Federal-Provincial Fiscal Arrangements

From their beginning to 1962 — Early in World War II, in order to raise the large revenue required to finance military expenditures and stabilize the course of economic activities, the federal government entered into fiscal agreements with the provinces. Under the terms of these agreements, it was to assume full occupancy of the personal and corporation income tax fields for the duration of the conflict and make, in return, certain compensation payments to the provinces. In 1947, new arrangements were arrived at to run until 1952; they

Arrangements fiscaux entre le gouvernement fédéral et les provinces

De l'origine à 1962 — Au début de la seconde Guerre mondiale, en vue de rassembler les fonds importants destinés à financer les dépenses militaires et à stabiliser le cours de l'économie, le gouvernement fédéral conclut avec les provinces des arrangements fiscaux aux termes desquels il occupe en exclusivité les domaines de l'impôt sur le revenu des particuliers et des sociétés pour la durée du conflit et, en retour, verse certains paiements de compensation aux provinces. En 1947, de nouveaux arrangements sont conclus pour une durée de 5 ans; ils suivent le principe

followed the rental principle whereby an agreeing province, i.e., a province which agreed to stay out of the income tax and succession duty fields, received rental payments from the federal government. Similar arrangements were again made in 1952 to run until 1957. In 1957, the rental arrangements were abandoned in favour of tax sharing arrangements under the terms of which the federal government shared in certain proportions with the provinces the yields of its income and inheritance taxes. The 1957 arrangements were complemented by an equalization system designed to raise the yield of the pertinent taxes in the less affluent provinces to guaranteed levels.

The 1962 arrangements — The 1957 arrangements came to an end in 1962. They were replaced by new arrangements to run from 1962 to 1967 that further developed the concept of tax sharing. Under the previous arrangements, tax sharing had been construed to be the enjoyment of the yields of the federal income and inheritance taxes in agreed-upon proportions by federal and provincial governments. Under the 1962 arrangements, tax sharing was conceived as a joint occupancy of the income tax field (both personal and corporate) with retention of tax sharing in the old sense for inheritance taxation. The federal government partially withdrew from the personal and corporation income tax field to let the provinces occupy the vacant area with similar levies of their own. Thus, provincial imposts on personal and corporate income came into being, and, though made largely painless by federal abatements, were none-the-less provincial levies which could be raised or lowered at the discretion of provincial governments. The 1957 arrangements had been very different in that regard; for the agreeing provinces, there had been no separate provincial levies on personal and corporate income, but only set shares of the pertinent federal taxes that could not be changed without federal concurrence.

The statute governing the 1962 arrangements, the Federal-Provincial Arrangements Act 1961, originally provided for:

- (a) An abatement by the federal government of its basic personal income tax to the extent of 16 per cent in 1962 and by an additional one percentage point in each succeeding year until it reached 20 per cent in 1966.
- (b) An abatement by the federal government of its corporate income tax to the extent of 9 per cent of corporate taxable income.
- (c) The continuation of the 50 per cent credit for federal estate tax in provinces levying their own succession duties and the payment of 50 per cent of the federal estate tax collected in the other provinces.

de la location fiscale, d'après lequel une province qui accepte de rester hors des champs de l'impôt sur le revenu et des droits de succession, reçoit les paiements de location du gouvernement fédéral. Des arrangements semblables sont à nouveau conclus en 1952, pour une durée de 5 ans encore une fois. En 1957, les ententes de location sont abandonnées en faveur des ententes de partage fiscal, en vertu desquelles le gouvernement fédéral partage avec les provinces dans des proportions déterminées, le produit de ses impôts sur le revenu et de ses impôts sur les successions. Un système de péréquation destiné à porter à un niveau garanti le rendement des impôts pertinents dans les provinces les moins riches, vient compléter les arrangements de 1957.

Les arrangements de 1962 — Les arrangements de 1957 viennent à expiration en 1962. Ils sont remplacés par de nouveaux arrangements qui couvrent la période 1962-1967 et qui développent encore davantage le concept de partage fiscal. En vertu des arrangements précédents, le partage fiscal était défini comme étant la jouissance du produit des impôts fédéraux sur le revenu et sur les successions, dans des proportions convenues de part et d'autres par les gouvernements fédéral et provinciaux. Dans les arrangements de 1962, le partage fiscal est conçu comme étant l'occupation conjointe du domaine de l'impôt sur le revenu (à la fois des particuliers et des sociétés), l'ancienne formule de partage fiscal étant maintenue dans le cas de l'impôt sur les successions. Le gouvernement fédéral se retire alors partiellement du champ de l'impôt sur le revenu des particuliers et des sociétés pour céder la place aux provinces, qui lèvent elles-mêmes des impôts semblables. C'est ainsi que les impôts provinciaux sur le revenu des particuliers et des sociétés voient le jour et, bien que les dégrèvements fédéraux les fassent passer pour ainsi dire inaperçus, il n'en constituent pas moins des prélèvements provinciaux dont les provinces peuvent fixer le montant à leur discrétion. À cet égard, les arrangements de 1957 étaient très différents car, pour les provinces participantes, il n'y avait pas de prélèvement provincial distinct sur le revenu des particuliers et des sociétés mais seulement des parts déterminées des impôts fédéraux pertinents qui ne pouvaient être modifiées sans le consentement du gouvernement fédéral.

La loi de 1961 sur les arrangements fiscaux entre le gouvernement fédéral et les provinces, loi qui régit les arrangements de 1962, prescrit à l'origine:

- a) Un dégrèvement de l'impôt de base fédéral sur le revenu des particuliers de 16 p. 100 en 1962, à majorer d'un point par année jusqu'à 20 p. 100 en 1966.
- b) Un dégrèvement de l'impôt fédéral sur le revenu des sociétés jusqu'à concurrence de 9 p. 100 du revenu imposable des sociétés.
- c) Le maintien du dégrèvement de 50 p. 100 de l'impôt fédéral sur les biens transmis par décès dans les provinces qui lèvent leurs propres droits de succession et le paiement de 50 p. 100 de l'impôt fédéral sur les biens transmis par décès prélevé dans les autres provinces.

(d) The continuation of equalization payments based on a revised formula that took into account provincial revenues from natural resources and under which all provinces were "brought up" to the national average per capita yields of income and inheritance taxes and natural resource revenues.

(e) Stabilization which was a guarantee that the provincial revenue from income and inheritance taxes plus equalization under the new system would not in any year be permitted to fall below 95 per cent of the average of provincial revenue in respect of the same sources for the two preceding years.

(f) Continuation of university grants on the basis of \$2 per capita per province; in any province insisting on making these grants directly from its own revenue, the federal corporate income tax abatement was to be 10 rather than 9 per cent (complemented by an adjustment process to make up any discrepancies between the yield of this additional 1 percentage point of corporation income tax and what a grant of \$2 per capita would have provided).

(g) Payment of annual Atlantic Provinces adjustment grants of \$10.5 million for each of the provinces of Newfoundland, Nova Scotia and New Brunswick and \$3.5 million for Prince Edward Island.

(h) Payment of an additional grant of \$8 million annually to the province of Newfoundland.

With the passing of the years, substantive amendments were made to these terms. The main changes were as follows:

(a) Effective January 1, 1965, the federal abatement of basic personal income tax was increased to 21 from 19 per cent and effective January 1, 1966, it was raised to 24 from 20 per cent.

(b) Effective April 1, 1964, the equalization formula was revised to bring other provinces up to the average of the two top provinces instead of the national average. An adjustment was made, however, in provinces with above average revenue from natural resources; this adjustment took the form of a reduction equal to half the amount by which the average per capita natural resource revenue of that province over a three-year period exceeded the national average.

(c) Effective April 1, 1963, British Columbia began to levy its own succession duties; estates in that province automatically became eligible for a 50 per cent abatement of federal inheritance taxation. British Columbia was thus joining Quebec and Ontario as a succession-duty province. Effective April 1, 1964, the federal estate tax abatement (in a succession-duty province) or payment to the province (in the other provinces) was increased from 50 to 75 per cent. The succession-duty provinces were given the option

d) Le maintien des paiements de péréquation d'après une nouvelle formule révisée qui tient compte des recettes provinciales provenant des ressources naturelles et en vertu de laquelle toutes les provinces sont "relevées" à la moyenne nationale pour ce qui est des rendements par habitant des impôts sur le revenu et des impôts de succession et des recettes provenant des ressources naturelles.

e) La stabilisation qui est une garantie de ce que les recettes provinciales provenant de l'impôt sur le revenu et des impôts de succession de même que la péréquation en vigueur sous le nouveau système ne puissent tomber au cours d'une année à moins de 95 p. 100 de la moyenne des recettes provinciales à l'égard des mêmes sources pour les deux années précédentes.

f) Le maintien des subventions aux universités à raison de \$2 par habitant par province; si une province tient à accorder ces subventions à partir de ses propres recettes, le dégrèvement de l'impôt fédéral sur le revenu des sociétés est de 10 p. 100 au lieu de 9 p. 100 (et complété par un procédé d'ajustement afin de combler tout écart entre le rendement de ce point supplémentaire d'impôt sur le revenu des sociétés et ce qu'une subvention de \$2 par habitant aurait rapporté).

g) Le paiement de subventions d'ajustement annuelles aux provinces de l'Atlantique, soit 10.5 millions de dollars pour Terre-Neuve, la Nouvelle-Écosse et le Nouveau-Brunswick, et 3.5 millions de dollars pour l'Île-du-Prince-Édouard.

h) Le paiement d'une subvention supplémentaire de 8 millions de dollars par an à Terre-Neuve.

Au cours des années, ces dispositions subissent des modifications considérables. Les principales modifications sont les suivantes:

a) Le dégrèvement de l'impôt de base sur le revenu des particuliers est porté de 19 à 21 p. 100 à compter du 1er janvier 1965 et à compter du 1er janvier 1966, de 20 à 24 p. 100.

b) À compter du 1er avril 1964, une formule de péréquation révisée ramène les autres provinces au niveau moyen des deux provinces dominantes, plutôt qu'à la moyenne nationale. Pour les provinces qui tirent des ressources naturelles des recettes supérieures, il y a un ajustement sous la forme d'une réduction égale à la moitié du montant dont les recettes moyennes par habitant provenant des ressources naturelles de cette province pour une période de trois ans dépassent la moyenne nationale.

c) Le 1er avril 1963, la Colombie-Britannique commence à prélever ses propres droits de succession et les biens transmis par décès dans cette province deviennent automatiquement admissibles à un dégrèvement de 50 p. 100 de l'impôt fédéral sur les successions. Après le Québec et l'Ontario, la Colombie-Britannique devient ainsi la troisième province à prélever des droits de succession. À compter du 1er avril 1964, le dégrèvement de l'impôt fédéral sur les biens transmis par décès (pour les provinces percevant des droits de succession) ou les paie-

of raising their rates to take up the room created by the federal abatement or of receiving a cash payment equal to 25 per cent of federal estate tax at full rates. British Columbia chose the former while Quebec and Ontario opted for the latter.

ments à la province (pour les autres provinces) passent de 50 à 75 p. 100. Les provinces qui prélèvent des droits de succession peuvent soit majorer leurs taux afin de combler le vide créé par le dégrèvement fédéral, soit recevoir un paiement en espèces égal à 25 p. 100 de l'impôt fédéral sur les biens transmis par décès. La Colombie-Britannique choisit la première option, le Québec et l'Ontario, la deuxième.

(d) Effective January 1, 1965, a federal abatement of a further 3 percentage points of basic personal income tax was provided to any province which chose to operate itself a program of allowances for individuals aged sixteen and seventeen in full-time attendance at educational institutions. Only Quebec availed itself of the offer; in the other provinces, the program was to be a federal venture. Additional federal abatements of basic personal income tax also became available in 1965 under the terms of the Established Programs (Interim Arrangements) Act. These abatements were related to the financing of certain federal-provincial shared-cost programs and allowed any province wishing to assume full responsibility for such programs to "opt out" without losing the financial benefit associated with their otherwise "shared-cost" nature. The abatements were scaled by program in accordance with federal participation and were subject to equalization designed to bring the per capita yield from the specified abatement points up to the average per capita yield of the same number of points in the top two provinces. Provision was made for an adjustment process to insure that the yields of the additional abatement points would be of the same order as the amounts which the province would have received if it had remained a party to the "shared-cost" arrangement. Only Quebec elected for "opting out" and it did so for all programs in respect of which fiscal compensation was offered. As a result of the Quebec position with regard to allowances for students aged sixteen and seventeen and "shared-cost" programs, the federal abatement in respect of basic personal income tax in that province rose to 44 per cent in 1965 and 47 per cent in 1966, i.e., 23 percentage points above that in the other provinces.

d) À compter du 1er janvier 1965, un dégrèvement fédéral supplémentaire de 3 points de l'impôt de base sur le revenu des particuliers est accordé aux provinces qui choisissent de mettre sur pied leur propre programme d'allocations aux jeunes de 16 et 17 ans étudiant à plein temps dans des maisons d'enseignement. Seul le Québec se prévaut de cette option, le gouvernement fédéral prenant en charge ce programme dans les autres provinces. Toujours en 1965, la Loi sur les programmes établis (arrangements provisoires) énonce d'autres dégrèvements de l'impôt fédéral de base sur le revenu des particuliers. Ces dégrèvements se rapportent au financement de certains programmes fédéraux-provinciaux à frais partagés et permettent à toute province voulant assumer la pleine responsabilité de ces programmes de se retirer sans perdre les avantages financiers découlant du partage des frais. Les dégrèvements sont classés selon le programme suivant la participation fédérale et sont sujets à la péréquation destinée à ramener le rendement par habitant des points de dégrèvement jusqu'au rendement moyen par habitant du même nombre de points dans les deux provinces dominantes. On prévoit également un procédé d'ajustement afin d'assurer que les rendements des points supplémentaires du dégrèvement soient du même ordre que les montants que la province aurait reçus si elle avait décidé de faire partie du programme à frais partagés. Seul le Québec choisit de se retirer et le fait pour tous les programmes offrant des compensations fiscales. Par suite de la position du Québec sur les allocations aux étudiants de 16 et 17 ans et sur les programmes à frais partagés, le dégrèvement fédéral pour l'impôt de base sur le revenu des particuliers passe dans cette province à 44 p. 100 en 1965 et à 47 p. 100 en 1966, soit 23 points de plus que dans les autres provinces.

(e) The Canada Assistance Plan came into operation on July 1, 1966. It aimed at the promotion and better co-ordination of welfare programs in and among the provinces. It combined previously separate programs such as old age assistance, disabled persons allowances and unemployment assistance into one integrated program of comprehensive public assistance that also provided medical care for welfare recipients including needy mothers and children.¹ At the same time, it modified the relationships established between programs and basic personal income tax abatements for "opting out" purposes. Previously, there had

e) Le Régime d'assistance publique du Canada entre en vigueur le 1er juillet 1966. Son but est de promouvoir et d'améliorer la coordination des programmes de bien-être pour chaque province et entre les provinces. Il regroupe plusieurs programmes jusque-là indépendants, comme l'assistance-vieillesse, les allocations aux invalides et l'assistance-chômage, en un même programme intégré d'assistance publique, qui prévoit également des soins médicaux pour les assistés sociaux, y compris les mères nécessiteuses et les enfants¹. En même temps, il modifie les rapports existant entre les programmes et les dégrèvements de l'impôt de base sur le revenu des particuliers

¹ With the inception of medicare programs in all provinces, the medical care aspect of the Canada Assistance Plan was to gradually phase out of existence.

¹ Avec l'entrée en vigueur dans toutes les provinces des régimes d'assurance-maladie, la partie correspondante du Régime d'assistance publique du Canada devait progressivement disparaître.

been an allotment of 2 percentage points to old age assistance, blind and disabled allowances and 2 percentage points to the welfare portion of unemployment assistance. Under the new arrangement these programs were to be combined and supplemented by all other forms of unemployment assistance and allotted four basic personal income tax points.

(f) Effective January 1, 1966, the federal government increased the provincial share of corporation income tax on power utilities from 50 to 95 per cent.

(g) Effective January 1, 1966, the formula for grants to universities was modified to allow for \$5 rather than \$2 per capita.

The Present Arrangements — The 1962 Federal Provincial Arrangements, as modified by the changes made thereto over the period 1962 to 1967, were renewed with certain modifications in 1967 to run until 1972. The tax collection agreements entered into by provincial governments under the Arrangements were extended indefinitely in 1968 subject to termination on due notice.

One important modification in the renewed Arrangements relates to university grants and the broader issue of federal financial assistance to post-secondary education. In 1967, the federal government agreed to raise its support in this area from \$5 per capita to 50 per cent of the operating costs of post-secondary education or, at the option of the province, to an amount equal to \$15 per capita (1967 - 68 population) escalated annually thereafter at the national rate of growth of post-secondary education operating expenditures. The federal contribution in all provinces except Quebec was to take the form of the grant of an additional 4 percentage points of basic personal income tax and of an additional 1 percentage point of corporate taxable income coupled with associated equalization and whatever adjustment payment was necessary to come up to the per capita or operating costs guarantee. The province of Quebec was granted an additional 3 percentage points of basic personal income tax with associated equalization and adjustment-to-guarantee payment. The different treatment of Quebec was due to the fact that the province had not been a recipient of university grants and had already been given fiscal compensation on that account under the previous arrangements.

The renewed Arrangements also extended the availability of conditional capital grants under the Technical and Vocational Training Act (originally scheduled to expire on March 31, 1967) without time limit until they reached \$800 per capita of 1961 population aged 15 to 19 in each province. Moreover, the full cost of training allowances to adults taking occupational training and the full cost of the relevant programs was assumed by the federal government.

aux fins du "retrait". Antérieurement, il était prévu 2 points pour l'assistance-vieillesse et les allocations aux aveugles et aux invalides et 2 points pour la partie de l'assistance-chômage qui allait au bien-être. Les nouveaux arrangements combinent ces différents programmes, auxquels s'ajoutent toutes les autres formes d'assistance-chômage, et leur accordent 4 points de l'impôt de base sur le revenu des particuliers.

f) À compter du 1er janvier 1966, le gouvernement fédéral porte de 50 p. 100 à 95 p. 100 la part provinciale de l'impôt sur le revenu des services publics d'électricité.

g) À compter du 1er janvier 1966, la formule relative aux subventions aux universités prévoit \$5 par habitant, au lieu de \$2.

Les arrangements actuels — Les arrangements de 1962 entre le gouvernement fédéral et les provinces tels que modifiés au cours de la période 1962 - 67 ont été reconduits en 1967 jusqu'en 1972 avec certaines autres modifications. Les accords sur la perception fiscale entérinés par les gouvernements des provinces dans le cadre des arrangements ont été prolongés pour une durée indéfinie en 1968, sous réserve de dénonciation après préavis.

Les arrangements reconduits comportent une importante modification en ce qui concerne les subventions aux universités et la question plus vaste de l'assistance financière fédérale à l'enseignement postsecondaire. En 1967, le gouvernement fédéral accepte de porter son aide dans ce secteur de \$5 par habitant à 50 p. 100 des frais de fonctionnement de l'enseignement postsecondaire, ou, si la province le préfère, à un montant annuel de \$15 par habitant (sur la base de la population de 1967 - 68), à indexer par la suite chaque année sur le taux de croissance des dépenses de fonctionnement de l'enseignement postsecondaire. La contribution fédérale pour toutes les provinces, sauf le Québec, devait prendre la forme de 4 autres points de l'impôt de base sur le revenu des particuliers et d'un autre point du revenu imposable des sociétés, plus une péréquation et tout montant d'ajustement nécessaire pour en arriver à la garantie par habitant ou à la garantie des frais de fonctionnement. La province de Québec s'est vue accorder 3 autres points de l'impôt de base sur le revenu des particuliers avec la péréquation correspondante et les paiements d'ajustement pour la garantie. Cette différence de traitement pour le Québec s'explique par le fait que la province ne recevait pas de subventions aux universités et qu'elle avait déjà reçu compensation fiscale à ce titre aux termes des arrangements précédents.

Les nouveaux arrangements prolongent également la disponibilité de subventions conditionnelles en immobilisations en vertu de la Loi sur l'assistance à la formation technique et professionnelle (qui devait à l'origine expirer le 31 mars 1967) sans limite dans le temps jusqu'à ce qu'elles atteignent \$800 par habitant pour la population de 1961 âgée de 15 à 19 ans dans chaque province. De plus, le gouvernement fédéral prend à sa charge le plein montant des allocations de formation aux adultes en formation professionnelle ainsi que tous les coûts des programmes en question.

Another important modification in the renewed Arrangements relates to the equalization formula. In contrast to the 1962-67 formula which was largely anchored to the yield of the income and inheritance taxes, the new formula takes account of sixteen sources covering the whole spectrum of provincial revenues from provincial sources. Equalization is established for every province and for each source by multiplying the aggregate revenue of all provinces from that source by the difference between the ratio of population of the province to population of all provinces and the ratio of revenue base of the province to the aggregate revenue base of all provinces. Total equalization for a particular province is the algebraic sum of the equalization payments established for each of the sixteen revenue sources.

Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corporations. The Newfoundland Government has entered into long-term hire purchase agreements with these corporations. For the fiscal year under review, the capital expenditures made by the corporations are included in the provincial government expenditures and the annual "rent" paid to the corporations and appearing in the budgetary expenditure in the provincial public accounts has been replaced by the interest and principal payments made by the corporations on their bonded debt. The principal payment on this debt is then excluded from final figure for ordinary and capital (general) expenditure.

The following table shows the functions to which the expenditures of each of these corporations have been allocated.

Les nouveaux arrangements ont également subi une autre importante modification, au niveau de la formule de péréquation. Par opposition à la formule de 1962-67 qui reposait surtout sur le rendement des impôts sur le revenu et sur les successions, la nouvelle formule prend en considération seize sources de revenu couvrant la gamme entière des revenus provinciaux de sources propres. La péréquation s'obtient pour chaque province et pour chaque source en multipliant les recettes agrégées de cette source pour toutes les provinces par la différence entre le rapport population de la province/population de toutes les provinces et le rapport l'assiette fiscale de la province/assiette fiscale agrégée de toutes les provinces. Ainsi, la péréquation pour une province donnée est la somme algébrique des paiements de péréquation établis pour chacune des seize sources.

Sociétés de construction de Terre-Neuve

Les chiffres des recettes et des dépenses pour la province de Terre-Neuve comprennent certaines recettes et certaines dépenses de sociétés de la Couronne appartenant intégralement à la province. Le gouvernement de Terre-Neuve a conclu des contrats d'achat-location à long terme avec ces sociétés. Pour l'année financière en cours, les dépenses de capital des sociétés font partie des dépenses du gouvernement provincial, et le "loyer" annuel versé à ces sociétés, et qui fait partie des dépenses budgétaires dans les comptes publics provinciaux, est remplacé par les paiements d'intérêt et de capital effectués par les sociétés au titre de leur dette obligataire. Le versement de capital se rapportant à cette dette est alors exclu du montant définitif des dépenses ordinaires et des dépenses de capital (générales).

Le tableau suivant indique la répartition des dépenses de chacune de ces sociétés.

Newfoundland Building Corporations
Sociétés de constructions de Terre-Neuve

	Interest — Intérêts	Other functions — Autres fonctions	
	\$'000		
Bell Island Hospital Building Corporation Limited	61	—	
B.L.C. Building Corporation Limited	173	—	
Corner Brook Hospital Building Corporation Limited	170	—	
Centenary Building Corporation Limited	—	1	
Fish Buildings Limited	190	- 859	Recreation and culture — Loisirs et culture. Natural resources and primary industries — fish and game — Res- sources naturelles et industries primaires — pêche et chasse
Gander Hospital Corporation Limited	277	—	
Grace Hospital Extension Corporation Limited	534	—	
Grand Falls Hospital Corporation Limited	196	—	
Memorial University of Newfoundland Building Corporation Limited	608	—	
Mooring Cove Building Company Limited	—	165	Natural resources and primary industries — fish and game — Res- sources naturelles et industries primaires — pêche et chasse
Newfoundland Government Building Corporation Limited	432	—	
Newfoundland Municipal Financing Corporation	1,459	—	
Northern Hospitals Building Corporation Limited	406	—	
Nurses' Training School Building Corporation Limited	316	—	
Pepperrell Hospital Reconstruction Corporation Limited	320	—	
St. John's Infirmary Building Corporation Limited	239	—	
Technical College Building Corporation Limited	360	—	
University Extension Buildings (Newfoundland 1964) Limited	—	2	Education — Éducation
Vocational Schools (Western) Building Corporation Limited	208	—	
Total	5,949	- 691	

**Quebec Autoroutes Authority and
British Columbia Ferry Authority**

The general revenue and expenditure tables in this report do **not** include the revenues and expenditures of the Quebec Autoroutes Authority, a toll authority set up by the province of Quebec in 1957. This entity is considered as a provincial government enterprise for statistical purposes.

The tables include, however, the revenues and expenditures of the British Columbia Ferry Authority which, in accordance with the British Columbia Ferry Authority (Vesting) Act, saw its assets and liabilities, other than self-liquidating debentures outstanding, transferred to the British Columbia Department of Highways on February 16, 1968. In prior years, this agency was considered to be a government enterprise and its transactions were left out of corresponding reports. The following table shows the revenues and expenditures of the Quebec Autoroutes Authority for the year ended December 31, 1969:

**Office des autoroutes du Québec et
British Columbia Ferry Authority**

Les tableaux des dépenses et des recettes générales de la présente publication ne prennent pas en compte les recettes et les dépenses de l'Office des autoroutes du Québec, service chargé de la perception des droits de péage créé par la province de Québec en 1957. Aux fins de la statistique, cet organisme est considéré comme une entreprise publique provinciale.

Les tableaux comprennent, en revanche, les recettes et les dépenses de la *British Columbia Ferry Authority*, dont l'actif et le passif autre que les obligations auto-amortissables en circulation ont été transférés en vertu du *British Columbia Ferry Authority (Vesting) Act* au ministère de la Voirie de Colombie-Britannique le 16 février 1968. Lors des années précédentes, cet organisme était considéré comme une entreprise publique dont les transactions ne faisaient pas partie des publications correspondantes. Les tableaux suivants donnent les recettes et les dépenses de l'Office des autoroutes du Québec pour l'exercice financier clos le 31 décembre 1969.

**THE QUEBEC AUTOROUTES AUTHORITY
OFFICE DES AUTOROUTES DU QUÉBEC**

**Revenue and Expenditure for the Fiscal Year Ended December 31, 1969
Recettes et dépenses pour l'année financière se terminant le 31 décembre, 1969**

	\$'000
Revenue — Recettes:	
Sales and services, tolls, etc. — Ventes et services, péage, etc.	14,018
Revenue — Total — Recettes	14,018
General expenditure — Dépenses générales:	
Highways, roads and bridges — Autoroutes, routes et ponts	8,440
Debt charges exclusive of debt retirement — Frais de la dette, rachats exceptés	22,462
Total gross expenditure (exclusive of debt retirement) — Dépenses brutes totales (rachats de dettes exceptés)	30,902

The above statement has been prepared using the same type of analysis as in the main tables of this report. For example, "general" expenditure includes both the ordinary and capital outlays made by the Authority for the period under review and excludes sinking fund earnings and provisions for debt retirement.

In any study of inter-governmental statistics relating to expenditures on highways, roads and bridges, the transactions of the Quebec Autoroutes Authority should be taken into consideration.

Inter-Provincial Comparability

As indicated previously, Quebec has opted out of several federal-provincial shared-cost programs and collects additional income taxes which might be said to

Le tableau qui précède fait appel au même type d'analyse que pour les tableaux principaux de la présente publication. Ainsi, les dépenses "générales" comprennent à la fois les dépenses en investissements et les dépenses ordinaires de l'Office au cours de la période considérée, et ne comprennent pas les gains sur les fonds d'amortissement ni les provisions pour les remboursements de dette.

Les transactions de l'Office des autoroutes du Québec doivent être prises en considération dans toute étude portant sur les statistiques intergouvernementales se rapportant aux dépenses relatives aux autoroutes, aux routes et aux ponts.

Comparabilité entre les provinces

Comme on l'a déjà mentionné, le Québec s'est retiré de plusieurs programmes fédéraux-provinciaux à coûts partagés et prélève de son côté des impôts supplémentaires

correspond to the federal contributions in respect of these programs received by the other provinces. In this publication, grants-in-aid and shared-cost contributions received by the provinces are included in gross general revenue and corresponding amounts are included in gross general expenditure. Similar treatment is not possible for Quebec since the additional tax collections in compensation for opting out in that province are not earmarked for any particular purpose and expenditures on all programs are made from general revenues. Thus, as far as Quebec is concerned, net general revenue in this report does not constitute a valid base for inter-provincial comparison. The "gross revenue" and "gross expenditure" concepts provide measures of inter-provincial comparability, but at the total level only. Moreover, as previously mentioned, special caution must be exercised with regard to the particular treatment accorded to the Quebec Autoroutes Authority. In fact because of the varying importance of provincial government enterprises in the activities of the provincial public subsector in the ten provinces and, even more, because of the divergences in the allocation of responsibilities between provincial and local authorities among provinces, complete inter-provincial comparability can only be achieved when provincial government and provincial government enterprise operations are integrated and provincial and municipal operations are consolidated. The reader is cautioned that this publication covers only that part of the public sector financial universe which relates to the operations of provincial government proper and those of their special funds and agencies. Consolidation of provincial-municipal transactions into a combined provincial-municipal statistical universe are contained in the publication *Consolidated Public Finance (Catalogue 68-202)*. The operations of government enterprises are not integrated in this consolidation with those of governments; there is, however, a separate publication dealing with the operations of provincial government enterprises which is called *Provincial Government Enterprise Finance (Catalogue 61-204)*.

EXPLANATORY COMMENTS

Tables 1 and 2 — Gross General Revenue and Expenditure

These tables include the current and capital revenue and expenditure transactions of the provincial government universe which generally includes the departmental structure, administrative or special funds, institutions and contributions to and from government enterprises. In other words, the series is designed to embrace what is considered to be normal government functions.

sur le revenu que l'on peut assimiler aux contributions que le gouvernement fédéral verse aux autres provinces dans le cadre de ces programmes conjoints. Dans la présente publication, les subventions à titre d'assistance et les contributions aux programmes à frais partagés que les provinces reçoivent sont incluses dans les recettes générales brutes et les montants correspondants sont inclus dans les dépenses générales brutes. Il n'est pas possible de procéder de manière analogue pour le Québec, puisque les impôts supplémentaires que la province perçoit en compensation de son retrait ne sont pas réservés à un emploi bien précis: les dépenses au titre de tous les programmes sont financées à partir des recettes générales. Par conséquent, pour tout ce qui est du Québec, les recettes générales nettes qui figurent ici ne constituent pas une base valable de comparaison entre les différentes provinces. Les notions de "recettes brutes" et de "dépenses brutes" peuvent servir à comparer les diverses provinces entre elles, mais seulement au niveau global. Par ailleurs, comme on l'a déjà mentionné, il faut faire preuve d'une grande prudence par suite de la situation très particulière de l'Office des autoroutes du Québec. En fait, par suite de l'importance relative différente qui caractérise les entreprises publiques provinciales dans les divers sous-secteurs publics des dix provinces, et en plus, par suite des différences dans le partage des responsabilités entre les administrations provinciales et locales d'une province à l'autre, on ne saurait obtenir une comparabilité parfaite entre les provinces sans combiner les activités des administrations publiques provinciales et celles des entreprises publiques provinciales et procéder à la consolidation des activités des provinces et des municipalités. Le lecteur voudra bien se rappeler que la présente publication couvre uniquement la partie de l'univers financier du secteur public qui se rapporte aux activités des administrations publiques provinciales et de leurs fonds et organismes spéciaux. La consolidation des transactions provinciales-municipales en un seul univers statistique provincial-municipal se trouve dans la publication *Finances consolidées des administrations publiques (68-202 au Catalogue)*. Par ailleurs dans cette consolidation, les activités des entreprises publiques ne sont pas combinées à celles des administrations publiques. Il existe cependant une publication séparée sur les activités des entreprises publiques provinciales, sous le titre: *Finances des entreprises publiques provinciales (61-204F au Catalogue)*.

COMMENTAIRES EXPLICATIFS

Tableaux 1 et 2 — Recettes et dépenses générales brutes

Ces tableaux comprennent les recettes et les dépenses de nature capitale et courante de l'univers des administrations publiques provinciales, qui est généralement constitué des ministères provinciaux et des fonds administratif ou spéciaux, des établissements publics et des contributions aux, et en provenance des entreprises publiques. En d'autres mots, cette série est destinée à porter sur les fonctions normalement dévolues à l'administration publique.

In order to achieve a measure of inter-provincial comparability, certain adjustments have been made to the figures shown in the provincial public accounts. Reconciliations of "general" revenue and expenditure with provincial ordinary or current accounts are to be found in Tables 3 and 4. The adjustments are explained more fully in the commentary to those tables.

Table 1 shows "gross" or total revenue received from all sources adjusted where necessary to a comparative basis for all provinces. Certain items of revenue shown in Table 1 are broken down into more detail elsewhere in this publication. For the detail of conditional transfers from the federal government (item 46 of Table 1) and from local governments (item 47 of Table 1) see Table 5. For detail of other taxes (item 16 of Table 1) see the table set out below.

Table 2 shows provincial "gross" general expenditure by function adjusted to a comparative basis.

Afin d'obtenir une certaine comparabilité entre les provinces, on a apporté certaines rectifications aux chiffres des comptes publics provinciaux. Les rapprochements des recettes et des dépenses "générales" ainsi qu'elles ont été définies dans cette publication, avec les comptes provinciaux ordinaires ou courants, se trouvent aux Tableaux 3 et 4. Les rectifications sont expliquées plus en détail par des renvois au bas de ces tableaux.

Le Tableau 1 indique les recettes "brutes", autrement dit le total des recettes de toutes sources, compte tenu des redressements qui ont pu s'imposer pour rendre les données comparables pour l'ensemble des provinces. Certaines des recettes figurant à ce tableau sont présentées d'une façon plus détaillée ailleurs dans cette publication. Le détail des transferts conditionnels en provenance de l'administration publique fédérale (poste 46 du Tableau 1) et des administrations locales (poste 47 du Tableau 1) se trouve au Tableau 5. Voir le tableau suivant pour le détail des autres impôts (poste 16 du Tableau 1).

Le Tableau 2 indique les dépenses générales brutes des provinces, par fonction, rendues comparables grâce à des redressements.

		Other Taxes Autres impôts	
	\$'000		\$'000
Newfoundland — Terre-Neuve:		Ontario:	
Public utilities assessment levy — Imposition de l'évaluation des services publics	95	Fire marshal tax — Impôt pour la prévention des incendies	936
Tax on premiums under the Insurance Act — Impôt sur les primes en vertu de l'Insurance Act	1,326	Security transfer tax — Impôt sur les transferts de valeurs mobilières	7,085
Total	1,421	Land transfer tax — Impôt sur la mutation de terrains	14,548
		Crop insurance premiums — Cotisations de l'assurance-récolte	347
		Tax on premiums under Re-Insurance Act — Impôt sur les primes en vertu de l'Insurance Act	19
		Office of Athletics Commissioner — Bureau du Commissaire à l'athlétisme	10
		Total	22,945
Prince Edward Island — Île-du-Prince-Édouard:		Manitoba:	
Fire prevention tax — Impôt pour la prévention des incendies	22	Crop insurance premiums — Cotisations de l'assurance-récolte	1,945
Crop insurance premiums — Cotisations de l'assurance-récolte	24	Fire prevention tax — Impôt pour la prévention des incendies	93
Total	46	Total	2,038
Nova Scotia — Nouvelle-Écosse:		Saskatchewan:	
Tax on fire insurance premiums — Impôt sur les primes d'assurance-incendie	59	Crop insurance premiums — Cotisations de l'assurance-récolte	1,460
		Fire prevention assessment levy — Cotisations pour la prévention des incendies	121
		Motor vehicle premiums — Impôt sur les primes sur les véhicules automobiles	319
		Total	1,900
New Brunswick — Nouveau-Brunswick:		Alberta:	
Fire prevention tax — Taxe pour la prévention des incendies	106	Hail and crop insurance premiums — Cotisations de l'assurance-récolte	4,656
Public utilities assessment levy — Imposition de l'évaluation des services publics	35	Fire prevention tax — Impôt pour la prévention des incendies	77
Total	141	Total	4,733
Quebec — Québec:		British Columbia — Colombie-Britannique:	
Security transfer tax — Impôt sur les transferts de valeurs mobilières	3,325	Fire marshal tax — Impôt pour la prévention des incendies	425
Syndicat national de rachat	154		
Crop insurance premiums — Cotisations de l'assurance-récolte	1,069		
Total	4,548	Yukon:	
		Fur export tax — Taxe sur les exportations de fourrures	4

Tables 3 and 4 -- Reconciliation of Gross General Revenue and Expenditure with Provincial Ordinary Revenue and Expenditure per Public Accounts

These tables are included to explain the difference between current revenue and expenditure as presented in provincial and territorial public accounts and gross general revenue and gross general expenditure appearing in this publication.

In some provinces, administrative or special funds have been created, the revenues and expenditures of which are accounted for separately and are not included in provincial current revenues and expenditures despite the fact that the agencies in question perform functions that are really of a governmental nature. For purposes of the present statistics, the revenues and expenditures of such funds have been classified by source and function and included in general revenue and expenditure. See Tables 3 and 4, item 2.

Tables 3 and 4, items 4 to 6, show the amounts deducted from either revenue or expenditure in the public accounts that have been added back to revenue and expenditure in these statistics. These adjustments do not affect the surplus position as shown in the public accounts; they are necessary because of variations in the extent of the deductions made in the public accounts.

Liquor boards are classified as provincial government enterprises and for the purposes of these statistics only their remitted trading profits have been recorded. It should be noted that in prior publications in this series both remitted and unremitted profits were taken into revenue.

Adjustments must be made to achieve uniformity in the treatment of working capital funds. In these statistics, actual profits for the year in question are offset against that function of expenditure most closely related to the function of the fund. Conversely, working capital fund losses are reflected as an addition to that function of expenditure most closely related to the function of the fund. The ultimate effect is to eliminate working capital funds entirely from the gross revenue and to incorporate the net result of all working capital fund operations in the gross general expenditure of the province. To achieve this objective a number of adjustments are required to deal with the various methods applied in the public accounts. These adjustments are dealt with on Tables 3 and 4 under a number of headings. See items 14, 15 and 16 on both of these tables.

In order to achieve inter-provincial comparability and facilitate the task of consolidating transactions between levels of government, payments under the Federal-Provincial Fiscal Arrangements Act and under

Tableaux 3 et 4 -- Rapprochement des recettes et des dépenses générales brutes avec les recettes et les dépenses ordinaires des provinces dans les comptes publics

Ces tableaux sont destinés à expliquer les différences entre les recettes et les dépenses courantes telles qu'elles apparaissent dans les comptes publics des provinces et des territoires et les recettes et les dépenses générales brutes telles qu'elles apparaissent ici.

Certaines provinces ont mis sur pieds des fonds administratifs ou spéciaux dont les recettes et les dépenses sont comptabilisées séparément et ne font pas partie des recettes et des dépenses courantes des provinces bien que les activités des organismes en question ressortent en fait de l'administration publique. Pour ce qui est des présentes statistiques, les recettes et les dépenses de ces fonds ont été classées par source et par fonction et ont été incluses dans les recettes et les dépenses générales. Se reporter au poste 2 des Tableaux 3 et 4.

Aux postes 4 à 6 des Tableaux 3 et 4, on trouvera les montants déduits soit des recettes, soit des dépenses dans les comptes publics qui ont été rajoutés aux recettes et aux dépenses dans cette statistique. Ces ajustements ne modifient pas la position de l'excédent qui figure aux comptes publics; leur présence s'impose du fait des variations dans l'importance des déductions faites dans les comptes publics.

Les régies des alcools sont considérées comme des entreprises publiques provinciales et seul leur bénéfice tel que remis aux administrations publiques mères est retenu aux fins de ces statistiques. Il faut prendre note que dans les publications précédentes de cette série les recettes comprenaient à la fois les bénéfices qui étaient remis aux administrations publiques mères et ceux qui ne l'étaient pas.

Il est nécessaire de procéder à des ajustements de manière à assurer un traitement uniforme des fonds de roulement. Dans le cas présent, les bénéfices réels pour l'année observée sont portés en déduction des dépenses dont la nature se rapproche le plus de la fonction de ce fonds. Inversement, les pertes au compte d'un fonds de roulement se traduisent par une augmentation du poste de dépense dont la nature se rapproche le plus de la fonction du fonds. En dernière analyse, on élimine ainsi les fonds de roulement entièrement du revenu brut et on incorpore le résultat net de leurs opérations aux dépenses générales brutes de la province. À cette fin, il faut procéder à un certain nombre d'ajustements par suite de la diversité des méthodes employées dans les comptes publics. Les Tableaux 3 et 4 traitent de ces ajustements pour un certain nombre de postes. Voir les postes 14, 15 et 16 dans ces deux tableaux.

Afin de permettre les comparaisons entre les provinces et de faciliter la consolidation des transactions entre les différents échelons de l'administration publique, les paiements au titre de la Loi sur les arrangements fiscaux entre

the Established Program (Interim Arrangements Act) have been adjusted to agree with the payments made by the Government of Canada as appearing in the federal public accounts. See Table 3, items 8 and 20.

An attempt has been made to apply a uniform approach to refunds. Accordingly, a number of items included in Public Accounts as revenue or expenditure have been looked upon as refunds of current year's expenditure or refunds of current year's revenue and therefore deducted. See items 12 and 13 on Tables 3 and 4.

Sinking fund earnings are not considered to be part of general revenue and therefore have been deducted wherever they have been included in provincial ordinary revenue. See Table 3, item 14.

Adjustments for non-revenue and surplus receipts covering refunds of previous years' expenditure, repayment of advances (if credited to revenue) etc., are shown in Table 3, item 21, while those for non-expense and surplus payments covering advances charged to current account, refunds of previous years' revenue, transfers to reserves for doubtful accounts, etc., are shown in Table 4, item 19.

The consolidation of special funds with provincial ordinary accounts makes it necessary to eliminate inter-fund transactions. The same operation must be performed in instances involving transfers between current and capital account and from one vote to another. See Tables 3 and 4 under "interfund eliminations".

For a list of those special funds are trust accounts, the operations of which have been included in "general" revenue and expenditure for the fiscal year covered in this report, see Appendix.

**Table 5 — Conditional Transfers from
Other Governments**

This table shows the revenue received by provincial governments in the form of conditional transfers from the federal and local levels of government. These transfers are related to the expenditure function to which they apply on the basis of information contained in provincial financial statements. In the province of British Columbia, since detail by function is not available, conditional transfers from the federal government have been distributed according to the Statistics Canada publication *Federal Government Finance, 1969* (68-211); transfers from local governments have been

le gouvernement fédéral et les provinces et de la Loi sur les programmes établis (arrangements provisoires) ont été ajustés de manière à concorder avec les paiements assurés par le gouvernement du Canada tels qu'ils apparaissent dans les comptes publics fédéraux. Voir le Tableau 3, postes 8 et 20.

On a tenté de traiter tous les remboursements d'une manière uniforme. En conséquence, un certain nombre de postes faisant partie, dans les comptes publics, des recettes ou des dépenses, ont été considérés comme des remboursements de dépenses ou de recettes de l'année courante; ils ont donc été déduits. Voir les postes 12 et 13 des Tableaux 3 et 4.

Les gains au titre du fonds d'amortissement ne sont pas considérés comme faisant partie des recettes générales; ils ont donc été déduits chaque fois qu'ils avaient été inclus dans les recettes ordinaires provinciales. Voir Tableau 3, poste 14.

Au poste 21 du Tableau 3, on a fait figurer les ajustements concernant les recettes qui ne constituent pas des revenus et qui portent sur le remboursement de dépenses engagées les années précédentes, sur le remboursement d'avances (si elles ont été portées au crédit du revenu), etc.; les ajustements se rapportant aux paiements qui ne constituent pas des dépenses, et qui portent sur le remboursement d'avances imputées au compte courant, sur le remboursement de recettes provenant de l'année précédente, sur les dotations aux prévisions pour créances douteuses, etc., figurent pour leur part au poste 19 du Tableau 4.

La consolidation des fonds spéciaux avec les comptes ordinaires des provinces, oblige à éliminer les transactions entre les différents fonds. Le même procédé doit être utilisé dans le cas de transferts entre les comptes courants et de capital, et d'un chapitre budgétaire à un autre. Voir la rubrique "élimination entre les différents fonds" aux Tableaux 3 et 4.

À l'Appendice on trouvera la liste des fonds spéciaux et des comptes en fiducie dont on a inclus les opérations aux recettes et aux dépenses générales pour l'année financière examinée dans la présente publication.

**Tableau 5 — Transferts conditionnels provenant des
autres administrations publiques**

Dans ce tableau, on indique les revenus reçus par les administrations publiques provinciales en provenance des administrations publiques fédérale et locales sous forme de transferts conditionnels et inconditionnels. Ces transferts ont été rattachés à la fonction de dépenses dont ils relèvent à partir des renseignements donnés par les états financiers des provinces. Pour la Colombie-Britannique, puisque le détail par fonction n'était pas disponible, les transferts conditionnels du gouvernement fédéral y ont été répartis conformément aux indications de la publication de Statistique Canada *Finances de l'administration publique fédérale*

applied to "social welfare". However, as a result of the different accounting methods employed by the federal and British Columbia governments, the total amount of conditional transfers recorded by the province does not agree with the amount shown in the Public Accounts of the Government of Canada. An adjustment has, therefore, been made to reconcile the two sources. (See item 45).

The total transfers in this table for each province agrees with item 48 of Table 1.

Table 6 — Net General Revenue

This table shows the deductions from "gross" general revenue required to arrive at "net" general revenue. These deductions are:

- (a) conditional transfers from federal and local governments,
- (b) revenue in the form of interest, premium, discount and exchange,
- (c) revenue of provincial government institutions derived from sales of commercial goods and services.

The items set out above are considered to be reductions of expenditure and not revenue in the true sense, that is, income raised to meet expenditure.

Table 7 — Economic Classification of Gross General Revenue, by Province

This table classifies the gross general revenue of provincial and territorial governments by source as understood for purposes of the national accounts statistics (see Statistics Canada *National Income and Expenditure Accounts*, Catalogue 13-001, Table 6). The sources of government revenues for national accounts purposes are the direct taxes on persons and business, indirect taxes, the transfers from persons and other levels of government, and investment income.

Direct Taxes on Persons

Direct taxes on persons include personal income tax and succession duties but not the provincial share of the federal estate tax which is treated as a transfer from other levels of government.

Direct Taxes on Business

Direct taxes on business include corporation income tax and the levies imposed on logging and mining income.

(68-211F); les transferts en provenance des administrations publiques locales ont été reportés au poste "Bien-être social." Cependant, par suite de différences entre les méthodes de comptabilité utilisées par le gouvernement fédéral et par la province de Colombie-Britannique, le montant total des transferts conditionnels indiqué par la province ne correspond pas à celui qui figure dans les comptes publics du Gouvernement du Canada. Il a donc fallu procéder à un ajustement pour rapprocher ces deux sources (voir poste 45).

Le total dans ce tableau pour chaque province correspond au poste 48 du Tableau 1.

Tableau 6 — Recettes générales nettes

Ce tableau indique les déductions aux recettes générales effectuées afin d'arriver aux recettes générales "nettes." Ces déductions sont:

- a) les transferts conditionnels provenant des administrations publiques fédérale et locales,
- b) les recettes provenant d'intérêts, de primes, de rabais et d'échange sur devises étrangères,
- c) les recettes produites par la vente de biens et la prestation de services par des établissements publics provinciaux.

On considère les postes ci-dessus comme des réductions de dépenses, et non pas comme des recettes au sens propre du terme, c'est-à-dire des recettes destinées à payer des dépenses.

Tableau 7 — Classification économique des recettes générales brutes, par province

Ce tableau classe les recettes générales brutes des administrations publiques provinciales et territoriales selon la source, conformément à la méthode utilisée pour les comptes nationaux. (Voir la publication de Statistique Canada *National Income and Expenditure Accounts*, Tableau 6, Catalogue 13-001). Pour la comptabilité nationale, les sources des recettes publiques sont les impôts directs sur les revenus des particuliers et des sociétés, les impôts indirects, les transferts de particuliers et d'autres administrations publiques, et les revenus de placement.

Impôts directs des particuliers

Les impôts directs des particuliers comprennent l'impôt sur le revenu des particuliers et les droits de succession, mais non la part provinciale de l'impôt fédéral sur les biens transmis par décès qui est considérée comme un transfert d'autres échelons de l'administration publique.

Impôts directs des sociétés

Les impôts directs des sociétés comprennent l'impôt sur le bénéfice des sociétés et les prélèvements imposés sur les revenus de l'exploitation forestière et des mines.

Indirect Taxes

Indirect taxes encompass general sales tax, the imposts on motor fuel, tobacco and spirits, premiums of insurance companies, places of business, paid-up capital, admissions to places of amusement, real and personal property, and the exploitation of natural resources (other than royalties), as well as the business component of motor vehicle licences and permits, the trading profits of liquor boards, and all taxes, licences and permits not elsewhere accounted for.

Transfers from Persons

Transfers from persons comprise hospitalization and medicare premiums, the personal component of motor vehicle licences and permits, liquor permits sold to individuals, hunting and fishing licences, marriage licences and fines.

Transfers from Other Levels of Government

Transfers from other levels of government include both conditional and unconditional payments. The provincial share of the federal estate tax is classified in this category.

Investment Income

Investment income includes interest receipts, profits on foreign exchange, royalties (described as revenue from charges and levies on the exploitation of natural resources owned by the Crown) and the remitted trading profits of government enterprises other than liquor boards. In practice, royalties cover charges of this designation as well as stumpage dues, water power rentals, and assorted other imposts and fees on the exploitation of natural resources on Crown land.

Other Revenue

This category covers items which are considered in the present statistics but not in the national accounts series and certain items which are subject to adjustments to allow for the subsequent reconciliation of the two series, i.e., amounts that represent only part of revenues fully considered in the national accounts series. Revenues which are not considered in the national accounts statistics include sales of goods and services by government departments and institutions (netted out of related expenditures in the national accounts series) and sales of land and used fixed assets (transactions which do not add to production in the national accounts sense). Items which are subject to adjustments to allow for the subsequent reconciliation of the two series include receipts by government of certain contributions to non-trusted pension plans or to social insurance programs that it operates.

Impôts indirects

Les impôts indirects comprennent les taxes générales de vente, les taxes sur les carburants, sur le tabac, les spiritueux, les primes des compagnies d'assurance, les locaux de commerce, le capital versé, sur l'admission dans les lieux d'amusement, sur la propriété réelle et personnelle, et sur l'exploitation des ressources naturelles (sauf sur les redevances); ils comprennent également le montant des licences et permis pour véhicules automobiles versé par les entreprises, la marge commerciale des régies des alcools, ainsi que toutes les autres taxes, licences et permis qui ne sont pas pris en compte ailleurs.

Transferts de particuliers

Les transferts de particuliers comprennent les primes d'hospitalisation et d'assurance-maladie, le montant des licences et permis pour véhicules automobiles versé par les particuliers, les permis pour la distribution de boissons alcooliques vendus aux particuliers, les permis de chasse et de pêche, les licences de mariage et les amendes.

Transferts d'autres échelons de l'administration publique

Ces transferts comprennent les paiements conditionnels et les paiements inconditionnels. Cette catégorie comprend aussi la part provinciale de l'impôt foncier fédéral sur les biens transmis par décès.

Revenus de placements

Les revenus de placements comprennent les intérêts, les gains sur les opérations de change, les redevances (considérées comme des recettes produites par les droits et les cotisations sur l'exploitation de ressources naturelles appartenant à la Couronne) et les bénéfices commerciaux versés par les entreprises publiques autres que les régies des alcools. Dans la pratique, les redevances portent sur les droits ainsi désignés, de même que sur les droits de coupe, les taxes d'eau sur l'énergie hydraulique ainsi que divers autres droits et impôts sur l'exploitation de ressources naturelles sur les terres de la Couronne.

Autres recettes

Cette catégorie comprend les postes qui sont pris en compte dans la présente statistique, mais non pas dans la série des comptes nationaux, de même que certains postes sujets à ajustement en vue du rapprochement des deux séries, c'est-à-dire des montants qui ne représentent qu'une partie des recettes prises en compte dans la série des comptes nationaux. Les recettes qui ne sont pas prises en compte dans les comptes nationaux comprennent les ventes de biens et les prestations de services par les ministères et les établissements publics (portées en déduction des dépenses correspondantes dans les comptes nationaux) et les ventes de terrains et de biens de nature capitale usagés (opérations qui n'ajoutent rien à la production au sens de la comptabilité nationale). Les postes qui doivent être ajustés en vue du rapprochement des deux séries comprennent les recettes de l'administration publique qui se rapportent à certaines cotisations à des régimes de retraite non établis en fiducie ou aux régimes de sécurité sociale qu'elle dirige.

Table 8 – Economic Classification of Gross General Expenditure, by province

This table classifies the gross general expenditure of provincial and territorial governments by object as understood for purposes of the national accounts statistics (see Statistics Canada *National Income and Expenditure Accounts*, Catalogue 13-001, Table 6). It shows whether outlays are made by way of purchases of goods and services or by way of transfers to persons, business or other levels of government.

Wages and Salaries

The compilation of salaries and wages on a functional basis for each province is prepared by the Provincial Employment and Payrolls Unit of the Provincial Government Section, Governments Division, except in the case of British Columbia for which data is not available. This category includes expenditures on salaries and wages charged to budgetary expenditures as well as the corresponding outlays paid out of the special funds listed in Appendix on page 141 of this publication.

Other Expenditures on Goods and Services

This category is the residual of all other final expenditures of government and includes purchases of office equipment and supplies, travelling expenses, payments for professional services provided by the business or personal sectors, etc.

Transfers to Persons

Transfers to persons consists of payments made to individuals and certain institutions for which no direct service was rendered by the recipients. Included in this category are payments to private non-commercial organizations or institutions such as universities and other post-secondary educational institutions, health associations, etc., as well as interest on the public debt. Grants by the Province of Ontario to its municipalities for the purpose of reducing taxes on residential and farm properties are also treated as transfers to persons.

Transfers to Business

This category includes both amounts contributed towards current operations (subsidies) and capital assistance. Subsidies are payments made to producers to make it possible to sell goods at lower prices. They are designed to stabilize prices at consumer level or to maintain income at producer level. They are presently paid to producers of wool, cheese, hogs and livestock for breeding purposes as well as to certain concerns engaged in the exploitation of iron ore and peat deposits or in the operation of ferry services. Homeowners' subsidies paid by the provinces of Saskatchewan, Alberta and British Columbia are included in transfers to business.

Tableau 8 – Classification économique des dépenses générales brutes, par province

Ce tableau classe les dépenses générales brutes des administrations publiques provinciales et territoriales par objet selon les méthodes de la comptabilité nationale. (Voir la publication de Statistique Canada *National Income and Expenditures Accounts*, Tableau 6, Catalogue 13-001). Il indique si les dépenses sont faites par l'achat de biens ou l'utilisation de services ou par le truchement de transferts aux particuliers, aux sociétés et aux autres échelons de l'administration publique.

Rémunérations

Les rémunérations par fonction pour chaque province ont été calculées par la sous-section de l'emploi de la section des administrations provinciales, Division des administrations publiques, sauf pour la Colombie-Britannique dont les données ne sont pas disponibles. Cette catégorie comprend les dépenses au titre des rémunérations imputées aux dépenses budgétaires, de même que les dépenses correspondantes provenant des fonds spéciaux énumérés à l'Appendice, page 141.

Autres dépenses en biens et en services

Cette catégorie résiduelle regroupe toutes les autres dépenses finales de l'administration publique, et comprend l'achat de matériel et de fournitures de bureau, les frais de déplacement, les paiements pour services professionnels fournis par le secteur commercial et personnel, etc.

Transferts aux particuliers

Les transferts aux particuliers sont des paiements faits à des particuliers et à certains établissements publics sans fourniture directe de services en contrepartie. Dans cette catégorie on trouve les paiements aux organismes privés à but non lucratif et aux établissements tels que les universités et les établissements d'enseignement postsecondaire, les associations pour la protection de la santé, etc., de même que l'intérêt sur la dette publique. Les subventions accordées par l'Ontario aux municipalités de la province dans le but de réduire les impôts sur les résidences et sur les exploitations agricoles sont également considérées comme des transferts à des particuliers.

Transferts aux sociétés

Cette catégorie comprend les montants se rapportant aux opérations courantes (subsidies) et l'assistance sous forme de capitaux. Les subsides sont des paiements destinés aux producteurs pour qu'ils puissent vendre leurs produits à des prix plus bas. Ils sont destinés à stabiliser les prix au niveau du consommateur ou à maintenir les revenus du producteur. Actuellement, les producteurs de laine, de fromage, les éleveurs de porcs et de bétail d'élevage reçoivent de tels subsides, de même que certaines sociétés qui exploitent les minerais de fer et les tourbières, ou encore des services de bac. Les transferts aux sociétés comprennent les subsides que les provinces de Saskatchewan,

Capital assistance covers all grants made to business with the object of assisting in the construction of new facilities or in the acquisition of new machinery and equipment.

Transfers to Other Levels of Government

Transfers to other levels of government are mainly of two kinds; namely transfers to local governments and transfers to public hospitals (public hospitals are regarded as a sub-sector of government in the national accounts series). The term "local governments" refers to the governments of cities, towns, villages, counties, townships, and rural districts as well as to local school boards and conservation authorities. It does not, however, cover local library boards.

Other Expenditure

This category covers items which are considered in the present statistics but not in the national accounts series and certain items which are subject to adjustments to allow for the subsequent reconciliation of the two series, i.e., amounts that represent only part of expenditures fully considered in the national accounts series. Expenditures which are not considered in national accounts statistics include purchases of land and used fixed assets (transactions which do not add to production in the national accounts sense) and certain items offset against revenue such as current losses of government enterprises and write-offs of fixed assets. Items which are subject to adjustments to allow for the subsequent reconciliation of the two series include partial contributions to non-trusted pension plans and to social insurance programs operated by government.

Table 9 – Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis

This table effects a reconciliation between gross general revenue of provincial and territorial governments as per Table 7 and provincial government revenue as established for purposes of Statistics Canada *National Income and Expenditure Accounts* (Catalogue 13-001). The reconciliation is at the all-Canada level (the national accounts series is not published on an individual province basis) and the accounting period concerned is the fiscal year (twelve-month period ending on March 31).

The adjustments to arrive at this reconciliation are as follows:

Substitution of Personal Income Tax Collections for Payments in Respect of Personal Income Tax

In nine provinces (all except Quebec), the provincial personal income tax is collected by the federal government under the terms of federal-provincial tax collection agreements. Estimates are made by the federal

d'Alberta et de Colombie-Britannique paient aux propriétaires de maisons. L'aide sous forme de capitaux couvre toutes les subventions aux sociétés qui sont destinées à l'aide à la construction de nouvelles installations ou à l'acquisition de nouvelles machines et de nouveaux équipements.

Transferts aux autres échelons de l'administration publique

Ces transferts sont principalement de deux sortes: les transferts aux administrations publiques locales, et les transferts aux hôpitaux publics (considérés comme un sous-secteur de l'administration publique dans les comptes nationaux). L'expression "administration publique locale" désigne les administrations des villes, villages, comtés, cantons, et districts ruraux, de même que les conseils scolaires locaux et les organismes de conservation; elle exclut toutefois les conseils locaux de bibliothèque.

Autres dépenses

Cette catégorie comprend les postes qui sont pris en compte dans la présente statistique mais non pas dans la série des comptes nationaux de même que certains postes sujets à ajustements en vue du rapprochement des deux séries, c'est-à-dire des montants qui ne représentent qu'une partie des dépenses prises en compte dans la série des comptes nationaux. Les dépenses qui ne sont pas prises en compte dans les comptes nationaux comprennent l'achat de terrains et de biens de nature capitale usagés (opérations qui n'ajoutent rien à la production au sens de la comptabilité nationale), et certains postes qui sont déduits des recettes, comme les pertes d'exercice des entreprises publiques et l'amortissement des immobilisations. Les postes qui doivent être ajustés en vue du rapprochement des deux séries comprennent les contributions partielles aux régimes de retraite non établis en fiducie et aux régimes de sécurité sociale mis en oeuvre par l'administration publique.

Tableau 9 – Rapprochement des recettes générales brutes avec les recettes définies par la comptabilité nationale

Ce tableau rapproche les recettes générales brutes des administrations publiques provinciales et territoriales (Tableau 7) et les recettes des administrations publiques provinciales établies pour la publication de Statistique Canada *National Income and Expenditure Accounts* (Catalogue 13-001). Ce rapprochement est fait au niveau de l'ensemble du Canada (les comptes nationaux ne sont pas publiés par province) et la période utilisée est l'année financière (période de 12 mois se terminant le 31 mars).

Voici quels sont les ajustements nécessités par ce rapprochement:

Substitution des collections d'impôt sur le revenu des particuliers aux paiements se rapportant à l'impôt sur le revenu des particuliers.

En vertu des accords fédéraux-provinciaux sur la collection des impôts, le gouvernement fédéral fait la collection de l'impôt provincial sur le revenu des particuliers dans toutes les provinces à l'exception du Québec.

authorities before the beginning of a fiscal year of the amounts of provincial personal income tax to be collected in the individual provinces. These estimates are then used to make regular monthly payments to the provinces during the year. Adjustments can later be made to these payments on the basis of actual collection experience. At the same time as it makes monthly personal income tax payments to the nine tax collection agreement provinces, the federal government collects each month personal income tax and allocates a share of it to the provincial tax collection agreements account on their behalf. In the present statistics, it is the federal payments in respect of personal income tax to the tax collection agreement provinces that is recorded as revenue from this source for these provinces while, in the national accounts statistics, it is the share of actual revenue collected by the federal government and allocated to the provincial tax collection agreements account that is taken into account. To reconcile the two series, the federal payments in respect of personal income tax to the tax collection agreement provinces must be replaced by the share of actual federal collections that belongs to these provinces. This difference between the two series does not arise in Quebec because the province collects its own provincial personal income tax and its collections are recorded as revenue from that source in both series.

Substitution of Corporation Income Tax Accruals for Corporation Income Tax Collections

For national accounts purposes, it is corporation income tax accruals and not corporation income tax collections that constitute revenue from that source. There is a fundamental departure in this area with the present statistics. The latter is interested in the cash position of governments and, consequently, in collection figures for corporation income tax revenue; the national accounts series is interested in assessing economic impact and thus looks to the accrual of corporation income tax liabilities. Corporation income tax accruals are also necessary to maintain consistency between the government and the business sectors of the national accounts; in the business sector, it is the current corporate profit position which is used in the measure of gross national product. Under existing tax legislation, corporations have the option to make their tax remittances either on the basis of their taxable income of the previous year or on an estimate of their current profits. When profits are increasing, the tendency is to use taxable income of the previous year as a payment base. This results in a time lag of anywhere from six months to a year between accrual of tax liability and its full discharge. It is this lag that the national accounts series endeavours to overcome by the accrual approach. To reconcile the present

L'administration fédérale établit l'estimation des montants de l'impôt provincial sur le revenu des particuliers qui seront prélevés dans chaque province avant le début de l'année financière. Cette estimation sert ensuite de base aux versements mensuels réguliers fait aux provinces au cours de l'année. Par la suite, ces paiements sont susceptibles d'ajustements basés sur les rentrées effectives d'impôt. En même temps qu'il procède au paiement mensuel de l'impôt sur le revenu des particuliers aux neuf provinces qui participent aux accords, le gouvernement fédéral perçoit chaque mois l'impôt sur le revenu des particuliers et en affecte une partie au compte prévu au bénéfice de ces provinces aux termes de ces accords. Dans la présente publication, il s'agit des paiements par le gouvernement fédéral au titre de l'impôt sur le revenu des particuliers aux provinces qui participent aux accords qui sont classés comme des recettes de cette source pour les provinces, alors que dans les comptes nationaux, c'est la part des recettes réelles perçues par le gouvernement fédéral et créditées au compte des provinces en vertu des accords précités qui est prise en considération. Pour le rapprochement des deux séries, il faut remplacer les paiements de l'administration publique fédérale au titre de l'impôt sur le revenu des particuliers aux provinces qui participent aux accords par la part des recettes réelles perçues par l'administration publique fédérale qui appartient à ces provinces. Cet écart entre les deux séries n'existe pas au Québec puisque cette province perçoit elle-même l'impôt sur le revenu des particuliers, dont les montants ainsi obtenus sont considérés comme des revenus de cette source dans les deux séries.

Substitution de l'impôt dû sur le revenu des sociétés à l'impôt versé

En comptabilité nationale, on est convenu de considérer l'impôt dû sur le revenu des sociétés et non pas les impôts versés comme recettes de cette source. Il y a là distinction fondamentale avec la présente statistique. Cette dernière se préoccupe de l'état de la trésorerie des gouvernements, donc aux impôts sur le revenu des sociétés effectivement versés; la comptabilité nationale pour sa part se préoccupe d'évaluer des effets économiques et se tourne vers les provisions pour impôts sur le revenu des sociétés. Les provisions pour impôts sur le revenu des sociétés permettent également de maintenir l'homogénéité des secteurs publics et privés de la comptabilité nationale car, dans le secteur privé, c'est la situation courante des bénéfices des sociétés qui entre dans le calcul du produit national brut. En vertu de la législation fiscale actuelle, les sociétés ont loisir d'effectuer leurs versements d'impôts en se basant sur le revenu imposable de l'exercice précédent ou sur le montant estimatif de leurs bénéfices réels pour l'exercice en cours. Lorsque les bénéfices augmentent, elles auront tendance à adopter comme assiette les revenus imposables de l'exercice précédent. Il s'en suit un délai de six mois à un an entre le moment de la dotation des provisions pour l'impôt et le moment où l'impôt est effectivement versé. C'est ce délai que la comptabilité

statistics with the national accounts series, it is thus necessary to replace corporation income tax collections by corporation income tax accruals.

Contributions To and Other Income of Social Insurance Programs

For national accounts purposes, employer and employee contributions to social insurance programs constitute government revenue from the main source "direct taxes — persons". These contributions, by and large, fall outside the scope of the present statistics. The most important social insurance program at the provincial level of government is workmen's compensation which is a comprehensive health care and income maintenance scheme for workers involved in industrial accidents. Contributions to finance this program come from employers. The portion of contributions relating to income maintenance insurance is included in the national accounts series on the provincial government sub-sector (the portion relating to health care is deemed to be in the personal sector). The reconciliation of the present statistics with the comparable national accounts series thus requires that the portion of employers' contributions to workmen's compensation relating to income maintenance insurance and all other contributions by employers and employees to social insurance programs operated by provincial governments (such as vacation-with-pay programs) be brought into government revenue. It also requires that the other income of the funds administering these programs (such as investment income) be added to the related revenue of government.

Employer and Employee Contributions To and Other Income of Non-trusted Pension Plans

For national accounts purposes, both employer and employee contributions to non-trusted pension plans operated by government are brought into government revenue as "direct taxes — persons". In the statistics of this report, contributions by government as an employer to the non-trusted pension plans that it operates are reduced by the contributions that it collects from employees and, in some cases, from employers other than itself and shown in net fashion on the expenditure side. Hence the reconciliation of the present statistics to the national accounts series calls for inter-related adjustments to the revenue and expenditure sides. The expenditure side adjustments are described in the commentary relating to expenditure reconciliation between the two series. The revenue side adjustment consists in adding to the revenue of government all contributions made to the non-trusted pension plans that it operates including its own contributions as well as those of government employees and all other individuals covered by such plans. Moreover, the other

nationale s'efforce de supprimer en ayant recours à l'impôt dû. Si l'on veut rapprocher la présente statistique avec les comptes nationaux, il faut donc remplacer les impôts sur le revenu des sociétés versés par les impôts dus.

Contributions aux régimes d'assurance sociale et autres revenus de cet ordre

En comptabilité nationale, les contributions de l'employeur et de l'employé aux régimes d'assurance sociale constituent des recettes du gouvernement de la source principale: "Impôts directs des particuliers". Pour leur plus grande part, ces contributions ne sont pas du domaine de la présente statistique. Le plus important régime d'assurance sociale au niveau provincial est la caisse des accidents du travail, système complet de soins et de protection pour les travailleurs victimes d'accidents professionnels. Ce sont les contributions des employeurs qui financent ce programme. Dans la série des comptes nationaux la part de ces contributions qui se rapporte à la protection contre les pertes de salaires est prise en compte dans le sous-secteur de l'administration publique provinciale (la part se rapportant aux soins médicaux est réputée faire partie du secteur personnel). Le rapprochement entre la présente statistique et la série correspondante des comptes nationaux exige donc que l'on prenne en compte dans les recettes publiques la part des contributions des employeurs au régime d'assurance-accidents qui se rapporte à la protection contre les pertes de salaires ainsi que toutes les contributions par les employeurs et les employés aux régimes d'assurance sociale dont le fonctionnement est assuré par les administrations publiques provinciales (comme par exemple les régimes de congés payés). Il faut également que les autres revenus des caisses qui gèrent ces régimes (par exemple les revenus de placement) soient prises en compte avec les recettes publiques correspondantes.

Contributions de l'employeur et de l'employé aux régimes de pension non établis en fiducie et autres revenus de cet ordre

En comptabilité nationale, les contributions de l'employeur et de l'employé aux régimes de pension non établis en fiducie sont prises en compte comme recettes publiques au titre des "impôts directs des particuliers". Dans la présente publication, les contributions du gouvernement en qualité d'employeur aux régimes de pension non établis en fiducie dont il assure la gestion sont diminuées des cotisations qu'il reçoit des employés et dans certains cas, d'autres employeurs: seul le solde en est inscrit du côté des dépenses. Ainsi, le rapprochement entre les présentes statistiques et les comptes nationaux nécessite des ajustements interdépendants à la fois du côté des recettes et du côté des dépenses. Les ajustements aux dépenses sont décrits dans le texte explicatif sur le rapprochement des dépenses entre les deux séries statistiques. Pour les recettes, les ajustements consistent à ajouter aux recettes publiques toutes les contributions aux régimes de pension non établis en fiducie et gérés par le gouvernement, y compris ses propres contributions au titre des membres de la fonction publique et de toutes les autres personnes qui bénéficient de ces régimes. Par

income of these plans (such as investment income) must also be taken into account.

Adjustments to Transfers from Other Levels of Government

The unconditional transfers from other levels of government appearing in the statistics of this report correspond to those carried in the national accounts series. The figures in question are obtained from federal sources (all unconditional transfers from other levels of government to the provinces are of federal origin). There is a difference, however, between the two series with regard to conditional transfers from other levels of government. The figures included in the present statistics are those appearing in the public accounts of provincial and territorial governments while the figures incorporated in the national accounts series are those reported in the federal public accounts. To reconcile the present statistics with the corresponding national accounts data, the difference in conditional transfers between the federal public accounts and the provincial and territorial public accounts is added to provincial revenue.

Imputed Banking Services

Included in the national accounts series is an imputation in respect of banking services. This adjustment is made in order to account for the value of banking services provided without specific charge to government. The adjustment is made on both the revenue and expenditure sides. The reconciliation of the two series makes it necessary to carry this imputation, as far as the revenue side is concerned, as an adjustment to "investment income".

Sinking Fund Earnings

The earnings of sinking funds are not considered as revenue of government for purposes of the statistics of this report. They have to be added to gross general revenue to reconcile it with the corresponding national income and expenditure accounts data.

Unremitted Profits of Liquor Operations

Unremitted profits of liquor boards are not considered as revenue of government for purposes of the statistics of this report. They have to be added to gross general revenue to reconcile it with the corresponding national income and expenditure accounts data.

Revenue Offset Against Expenditure for National Accounts Purposes

In Table 7 (Economic Classification of Gross General Revenue by Source), amounts are allocated to the residual category called "other revenue" in respect of sales of goods and services by government depart-

ailleurs, il faut aussi prendre en considération les autres revenus de ces régimes (exemple: revenus de placement) et les ajouter aux revenus gouvernementaux auxquels ils sont apparentés.

Ajustement des transferts d'autres échelons de l'administration publique

Les transferts inconditionnels d'autres échelons de l'administration publique figurant dans la présente publication correspondent à ceux que l'on trouve dans les comptes nationaux. Ces chiffres proviennent de sources fédérales (tous les transferts inconditionnels d'autres échelons de l'administration publique aux provinces sont d'origine fédérale). Il existe cependant une différence entre les deux séries statistiques relativement aux transferts conditionnels d'autres échelons de l'administration publique: les chiffres de la présente publication sont extraits des comptes publics des administrations provinciales et territoriales, tandis que les chiffres des comptes nationaux proviennent des comptes publics du gouvernement fédéral. Pour rapprocher la présente statistique et les données correspondantes des comptes nationaux, on ajoute au revenu des provinces la différence entre les transferts conditionnels des comptes publics du gouvernement fédéral d'une part et ceux des gouvernements provinciaux d'autre part.

Services bancaires imputés

Dans les comptes nationaux, on trouve une imputation des services bancaires. Cet ajustement a pour but de comptabiliser la valeur des services bancaires fournis au gouvernement sans aucune dépense spécifique par ce dernier. L'ajustement est inscrit du côté des recettes et du côté des dépenses. Le rapprochement des deux séries statistiques veut que, du côté des recettes, on inscrive ces frais imputés comme ajustement aux "revenus de placement".

Gains des fonds d'amortissement

Les gains des fonds d'amortissement ne sont pas considérés comme des recettes publiques aux fins de la présente statistique. Afin de les rapprocher avec les données correspondantes des comptes nationaux, il convient de les ajouter aux recettes générales brutes.

Bénéfices retenus par les régies des alcools

Aux fins des statistiques contenues dans ce bulletin, on ne considère pas les bénéfices retenus par les régies des alcools comme des recettes des administrations publiques. Ces bénéfices doivent être ajoutés à la recette générale brute pour la rapprocher des données correspondantes des comptes nationaux de recette et de dépense.

Recettes déduites des dépenses aux fins de la comptabilité nationale

Au Tableau 7 (classification économique des recettes générales brutes par source), le montant des ventes de biens et des prestations de services assurées par les différents ministères et établissements publics ont été pris en compte

ments and institutions. These amounts are netted out of related expenditures for national accounts purposes on the theory that government involvement in the provision of ordinary commercial goods and services is incidental to its normal activities and that the transactions concerned more properly belong to other sectors of the accounts. To reconcile the present statistics with the corresponding national accounts data, proceeds from the sales of ordinary commercial goods and services by government must be deducted from government revenue.

Revenue Not Resulting from Productive Activities for National Accounts Purposes

In Table 7 (Economic Classification of Gross General Revenue by Source), the proceeds from sales of land or used fixed assets are allocated to the residual category "other revenue". These proceeds constitute revenue for purposes of the statistics of this report but not for purposes of the national accounts series. The reason for their exclusion from the latter is that such transactions do not add to production and consequently cannot be considered in the national accounts framework. To reconcile the present statistics with the corresponding national accounts data, the proceeds from these transactions must be deducted from government revenue.

Deficits of Enterprises Offset Against Remitted Profits

The statistics of this report shows the transactions of governments with their enterprises on a gross basis, i.e., the profit remittances of enterprises are recorded as revenue and the payments made by governments to their enterprises to help them meet their deficits are shown as expenditure. The national accounts series reflects only the net position resulting from these transactions. To reconcile the statistics of this report with the corresponding national accounts data, the payments made by governments to their enterprises to help them meet their deficits must be deducted from both government revenue and government expenditure.

Other Additions and Deductions

These residual adjustments fluctuate widely from fiscal year to fiscal year. Some of them relate to the year-ends of special funds with fiscal periods that do not coincide with the fiscal year of government. In the statistics of this report, the revenues of these funds for their fiscal periods most closely related to the fiscal year of government are aggregated with the revenue of government, while, in the national accounts series, adjustments are made to bring all revenues of the government universe onto the same fiscal year basis. These adjustments must be taken into account to reconcile the two series. Similarly additions or deductions must be made to the statistics of this report to make allowances for the adjustments sometimes made in the national

dans la catégorie résiduelle des "autres recettes". En comptabilité nationale, on a soustrait ces montants des dépenses s'y rapportant; on part en effet du principe que l'administration publique ne participe à la vente de biens et la prestation de services commerciaux ordinaires qu'accessoirement à ses activités normales et qu'il est plus juste de faire figurer ces transactions dans d'autres secteurs de cette présentation statistique. Pour le rapprochement entre la présente statistique et les données des comptes nationaux, les produits de la vente de biens et de services commerciaux ordinaires par l'administration publique doivent être portés en déduction des recettes publiques.

Recettes ne provenant pas d'activités productrices aux fins de la comptabilité nationale

Au Tableau 7 (classification économique des recettes générales brutes par source), les produits de la vente de terrains ou de biens de nature capitale usagés sont pris en compte dans la catégorie résiduelle "autres recettes". Ils sont considérés comme recettes dans la présente statistique mais non pas dans les comptes nationaux d'où ils sont exclus du fait que de telles transactions n'ajoutent rien à la production et ne peuvent donc être prises en considération par la comptabilité nationale. Afin de rapprocher la présente statistique des chiffres correspondants des comptes nationaux, les produits de ces transactions doivent être déduits des recettes publiques.

Déficits des sociétés déduits des bénéfices versés

Dans la présente publication les transactions des administrations publiques avec leurs entreprises ont été prises en compte sur une base brute, c'est-à-dire que les bénéfices versés par les entreprises sont inscrits comme des recettes et que les paiements que les administrations publiques font à leurs entreprises afin de les aider à combler leurs déficits sont considérés comme des dépenses. Les comptes nationaux reprennent uniquement le résultat net de ces transactions. Afin de rapprocher les chiffres de la présente publication des données correspondantes des comptes nationaux, les paiements que les administrations font à leurs entreprises pour les aider à combler leurs déficits doivent être déduits à la fois des recettes et des dépenses publiques.

Autres additions et déductions

Ces ajustements résiduels varient beaucoup d'une année financière à l'autre. Certains se rapportent aux fins d'année des fonds spéciaux dont l'année financière ne coïncide pas avec celles des administrations publiques. Dans la présente publication, les recettes de ces fonds spéciaux pour leur année financière qui se rapproche le plus de l'année financière du gouvernement sont combinées avec les recettes publiques, tandis que dans les comptes nationaux, on procède à des ajustements afin de réunir toutes les recettes du secteur public sur la base d'une même année financière. Il est nécessaire de prendre en considération ces ajustements lors du rapprochement des deux séries statistiques. De même, il est nécessaire de procéder à des additions ou à des déductions aux statistiques publiées ici

accounts series in eliminating double-counting when the revenues of special funds are brought together with those of government (the interfunding procedure used in the compilation of the series of this report differs from that employed in compiling the national accounts series).

Table 10 — Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis

This table effects a reconciliation between gross general expenditure of provincial and territorial governments as per Table 8 and provincial government current expenditure as established for purposes of Statistics Canada *National Income and Expenditure Accounts* (Catalogue 13-001). The reconciliation is at the all-Canada level (as mentioned in the commentary pertaining to Table 9, the national accounts series is not published on an individual province basis) and the accounting period concerned is the fiscal year (twelve-month period ending on March 31).

The adjustments to arrive at this reconciliation are as follows:

Expenditures of Social Insurance Programs

For national accounts purposes, the expenditures of social insurance programs constitute government expenditures in the nature of "transfers to persons" and "purchases of goods and services". These expenditures largely fall outside the scope of the statistics of this report. The most important social insurance program at the provincial level is workmen's compensation. The portion of expenditures incurred by the provincial boards operating this program that relates to income maintenance insurance is included in the national accounts series on the provincial government sub-sector (the portion relating to health care is deemed to be in the personal sector). The reconciliation of the present statistics with the comparable national accounts series thus requires that the expenditures of workmen's compensation boards relating to income maintenance insurance and the expenditures of all other social insurance programs operated by provincial governments (such as vacation-with-pay programs) be brought into government expenditure. It also requires that outlays made by government in respect of social insurance programs and included in the statistics of this report be deducted in bringing the total expenditures of these social insurance programs into that of government.

Expenditures of Non-trusted Pension Plans

For national accounts purposes, both the contributions of government as an employer to the non-trusted pension plan that it operates and the payments of benefits by the plans are brought into government

afin de tenir compte des ajustements auxquels on a quelquefois eu recours dans les comptes nationaux pour éliminer tout double comptage lorsque l'on combine les recettes des fonds spéciaux avec celles des administrations publiques (les diverses transactions entre fonds sont comptabilisées différemment selon qu'il s'agit de la présente publication ou des comptes nationaux).

Tableau 10 — Rapprochement des dépenses générales brutes avec les dépenses courantes sur la base de la comptabilité nationale

Ce tableau permet un rapprochement entre la dépense générale brute des administrations publiques provinciales et territoriales indiquée au Tableau 8 et les dépenses courantes des administrations publiques provinciales telles qu'elles ont été établies pour la publication de Statistique Canada *National Income and Expenditure Accounts* (Catalogue 13-001). Ce rapprochement est à l'échelle canadienne (comme on l'a mentionné dans le commentaire se rapportant au Tableau 9, les comptes nationaux ne sont pas publiés pour chaque province séparément) et l'exercice en question est l'année financière se terminant le 31 mars.

Les ajustements nécessaires à ce rapprochement sont les suivants:

Dépenses au titre de l'assurance sociale

En comptabilité nationale, les dépenses au titre de l'assurance sociale sont des dépenses publiques entrant dans les catégories "transferts à des particuliers" et "achat de biens et de services". Ces dépenses débordent de beaucoup le cadre de la présente statistique. Le plus important régime d'assurance sociale au niveau provincial est celui de la compensation aux accidentés du travail. La part des dépenses engagée par les organismes provinciaux qui gèrent ces régimes au titre de la protection contre les pertes de salaire est prise en compte dans les comptes nationaux au sous-secteur des administrations publiques provinciales, (la part allant aux soins médicaux étant classée dans le secteur des particuliers). Pour rapprocher les deux séries statistiques, il faut donc prendre en compte comme dépenses publiques aussi bien les dépenses des caisses des accidents du travail qui se rapportent à la protection contre les pertes de salaires que les dépenses de tous les régimes d'assurance sociale gérés par les provinces (exemple: régimes de congés payés). Il faut aussi que les sommes dépensées par les gouvernements au titre des régimes d'assurance sociale qui figurent dans la présente statistique soient déduites en intégrant le total des dépenses de ces différents régimes d'assurance sociale aux dépenses du gouvernement.

Dépenses des régimes de pension non établis en fiducie

En comptabilité nationale, les contributions de l'État en tant qu'employeur aux régimes de pensions non établis en fiducie qu'il administre et les paiements des prestations dans le cadre des régimes de pensions sont prises en compte

expenditure. The contributions of government as an employer are treated as “purchases of goods and services” (supplementary wages and salaries in the occurrence); they are offset in the consolidation of the transactions of government and its non-trusted pension plans by the same contributions brought into government revenue as “direct taxes – persons”. The payments of benefits to pensioners by the plans are treated as “transfers to persons”. Both the contributions of government as an employer to the non-trusted plans that it operates and the benefit payments made by the plans must be added to government expenditure to reconcile the statistics of this report with the corresponding national accounts data. Moreover, to cope with the treatment afforded in this report to contributions made by government as employer to the non-trusted pension plans that it operates (treatment which is described in the commentary relating to the revenue reconciliation between the two series), a further adjustment needs to be made. This adjustment consists in the deduction from expenditure of all amounts already included therein in respect of government contributions as employer to the non-trusted pension plan that it operates.

Contributions to Trusted Pension Plans

For national accounts purposes, government trusted pension plans are considered to fall outside the government universe. Only the contributions of government as an employer to the plans appear in government expenditure. Similar treatment is provided in the statistics of this report. However, because of differences in sources and methods, the figures appearing as government contributions in the two series do not quite correspond. To reconcile the statistics of this report with the corresponding national accounts series, the amount shown as government contributions in the latter must be substituted for the corresponding amount included in the former.

Capital Consumption Allowances

An amount for capital consumption allowances is included in current expenditure for national accounts purposes. The amount takes account of the depreciation of fixed assets of government. The reconciliation of the two series calls for the addition to government expenditure of an amount representing depreciation allowances not included in the statistics of this report.

Imputed Banking Services

Included in the national accounts series is an imputation in respect of banking services. This adjustment is made in order to account for the value of banking services provided without specific charge to government. The adjustment is made on both the revenue and

comme dépenses gouvernementales. Les contributions du gouvernement en tant qu'employeur sont considérées comme des “achats de biens et de services” (en l'occurrence, des rémunérations supplémentaires); lors de la consolidation des transactions du gouvernement et de ses régimes de pensions non établis en fiducie, elles sont contrebalancées par la prise en compte de ces mêmes contributions comme recettes publiques au titre des “impôts directs des particuliers”. Le versement des pensions aux bénéficiaires des régimes est considéré comme un “transfert à des particuliers”. Les contributions du gouvernement en tant qu'employeur aux régimes de pension non établis en fiducie de même que les prestations versées par ces régimes doivent être ajoutées aux dépenses publiques pour que l'on puisse rapprocher la présente statistique avec les données des comptes nationaux. De plus, il est nécessaire de procéder à un ajustement supplémentaire afin de tenir compte de la manière dont on a traité dans la présente publication les contributions que le gouvernement verse en tant qu'employeur aux régimes de pension non établis en fiducie (Voir à ce propos la description fournie dans les notes qui se rapportent au rapprochement des recettes des deux séries statistiques). Cet ajustement consiste à déduire des dépenses tous les montants qui y sont déjà inclus au titre des contributions du gouvernement en sa qualité d'employeur au régime de pension non établi en fiducie qu'il administre.

Contributions aux régimes de pension en fiducie

En comptabilité nationale, les régimes de pension en fiducie du gouvernement sont considérés comme ne faisant pas partie du secteur public. Seules les contributions du gouvernement en tant qu'employeur sont incluses dans les dépenses du gouvernement. C'est cette méthode qui a été retenue ici. Cependant, par suite de différences dans les sources et les méthodes, les chiffres donnés varient légèrement d'une série statistique à l'autre. Pour rapprocher la présente statistique avec les données de la comptabilité nationale, le montant qui représente les contributions du gouvernement dans les comptes nationaux doit être substitué au montant qui lui correspond dans l'autre série statistique.

Provisions pour consommation de capital

En comptabilité nationale, les dépenses courantes comprennent un montant au titre des provisions pour consommation de capital. Ce montant tient compte de l'amortissement des immobilisations du gouvernement. Pour rapprocher les deux séries statistiques, il faut ajouter aux dépenses du gouvernement le montant des provisions pour amortissement qui ne sont pas prises en compte dans la présente série.

Services bancaires imputés

Les comptes nationaux comprennent une imputation relative aux services bancaires. On procède à cet ajustement afin de comptabiliser la valeur des services bancaires fournis au gouvernement sans frais spécifiques par ce dernier. Cet ajustement se fait à la fois du côté des recettes et du côté

expenditure sides. The reconciliation of the two series makes it necessary, as far as the expenditure side is concerned, to carry this imputation as an addition to "purchases of goods and services".

Expenditure Not Resulting from Productive Activities for National Accounts Purposes

In Table 8 (Economic Classification of Gross General Expenditure by Object), purchases of land or used fixed assets are allocated to the residual category "other expenditure". The pertinent amounts constitute expenditure for purposes of the statistics of this report but not for purposes of the national accounts series. The reason for their exclusion from the latter is that such transactions do not add to production and consequently cannot be considered in the national accounts framework. To reconcile the present statistics with the corresponding national accounts data, the amounts involved must be deducted from government expenditure.

Capital Expenditures

Current expenditure as understood for national accounts purposes excludes gross fixed capital formation. Gross fixed capital formation entails the construction of new structure and facilities and the acquisition of new machinery and equipment. Transactions of this kind are reflected in the series of this report as it does not differentiate between capital and current outlays. To reconcile it with the corresponding national accounts data, it is necessary that all capital outlays be deducted from government expenditure.

Revenue Offset Against Expenditure for National Accounts Purposes

This relates to an adjustment made in the reconciliation of the revenue side of the two series. As is explained in the commentary of Table 9, certain revenues are netted out of related expenditures for national accounts purposes on the theory that government's involvement in the provision of ordinary commercial goods and services is incidental to its normal activities and that the transactions involved more properly belong to other sectors of the accounts. The reconciliation of the two series calls for a deduction of these amounts from the revenue of the statistics of this report. It also calls for an equivalent deduction under the label "purchase of goods and services" from its expenditure.

Other Additions and Deductions

These residual adjustments fluctuate widely from fiscal year to fiscal year. Some of them relate to the year-ends of special funds with fiscal periods that do not coincide with the fiscal year of government. In the statistics of this report, the expenditures of these funds for their fiscal periods most closely related to the fiscal

des dépenses. Pour rapprocher les deux systèmes du comptabilité, il est nécessaire du côté des dépenses de reporter cette imputation comme une addition à "l'achat de biens et de services".

Dépenses ne résultant pas d'activités productrices aux fins de la comptabilité nationale

Au Tableau 8 (Classification économique des dépenses générales brutes par objet), les achats de terrains ou de biens de nature capitale usagés sont classés dans la catégorie résiduelle des "autres dépenses". Les montants qui s'y rapportent sont considérés comme des dépenses dans la présente publication; il en va tout autrement dans les comptes nationaux, dont ils sont exclus comme n'ajoutant rien à la valeur de la production, donc ne pouvant être considérés comme entrant dans le cadre de la comptabilité nationale. Afin de rapprocher les deux séries statistiques, il est nécessaire de déduire ces sommes des dépenses gouvernementales.

Immobilisations

En comptabilité nationale, on définit les dépenses courantes comme excluant la formation brute de capital fixe, c'est-à-dire la construction de nouveaux bâtiments et de nouvelles installations, et l'achat de nouveau matériel et de nouvelles machines. Les transactions de cet ordre figurent bien dans la présente publication, où l'on ne fait aucune distinction entre les dépenses de nature capitale et les dépenses ordinaires. Pour rapprocher ces chiffres avec les données correspondantes des comptes nationaux, il faut déduire toutes les dépenses de nature capitale des dépenses du gouvernement.

Revenus déduits des dépenses aux fins de la comptabilité nationale

Il s'agit ici d'un ajustement destiné à rapprocher le côté "recettes" des deux systèmes de comptabilité. Ainsi qu'il est indiqué dans le commentaire du tableau 9, on déduit en comptabilité nationale certaines recettes des dépenses qui s'y rattachent à partir du principe que l'administration publique ne participe à la fourniture de biens commerciaux ordinaires et à la prestation de services qu'accessoirement à ses activités normales et qu'il est plus juste de faire figurer ces transactions dans d'autres secteurs de cette comptabilité. Pour rapprocher les deux systèmes il faut déduire ces sommes des recettes qui figurent dans la présente publication. Il faut procéder en outre à une déduction équivalente des dépenses dans la catégorie "achat de biens et de services".

Autres additions et déductions

Ces ajustements résiduels varient beaucoup d'une année financière à l'autre. Certains d'entre eux se rapportent au fait que certains fonds spéciaux clôturent leur exercice à des dates qui ne coïncident pas avec l'année financière du gouvernement. Dans la présente statistique, les dépenses de ces fonds spéciaux pour leur exercice qui se rapproche le

year of government are aggregated with the expenditure of government while, in the national accounts series, adjustments are made to bring all expenditures of the government universe onto the same fiscal year basis. The additions or deductions concerned must be taken into account to reconcile the two series. Similarly additions or deductions must be made to the statistics of this report to make allowances for the adjustments sometimes made in the national accounts series in eliminating double-counting when the expenditures of special funds are brought together with those of government (the interfunding procedure used in the compilation of the series of this report differs from that employed in compiling the national accounts series). Other kinds of adjustment also taken into account under this heading are the additions or deductions sometimes made to purchases of goods and services to put them on a current economic impact basis.

Table 11 — Historical Summaries of Gross General Revenue and Gross General Expenditure

This table presents actual data for three years and estimated data for two years on gross general revenue by source and gross general expenditure by function for each province and territory and at the all-Canada total. Actual data are obtained from the present publication while estimated amounts are to be found in the publication entitled *Provincial Government Finance — Revenue and Expenditure (Estimates)*, (Catalogue 68-205).

CONCEPTS AND DEFINITIONS

A description of the conceptual content of this publication and of its terminology is contained in Part II of Statistics Canada publication entitled *Historical Review, Financial Statistics of Government in Canada, 1952-1962*, (Catalogue 68-503).

plus de l'année financière du gouvernement sont combinées avec les dépenses publiques, tandis que dans les comptes nationaux, on procède à des ajustements afin de réunir toutes les dépenses du secteur public sur la base d'une même année financière. Les additions ou déductions en question doivent être prises en considération pour rapprocher les deux séries statistiques. De même il est nécessaire de procéder à des additions ou des déductions aux chiffres de la présente publication afin de tenir compte des provisions pour les ajustements auxquels on a quelquefois eu recours dans les comptes nationaux pour éliminer tout double comptage lorsque l'on combine les dépenses des fonds spéciaux avec celles de l'administration publique (les diverses transactions entre fonds sont comptabilisées différemment selon qu'il s'agit de la présente publication ou des comptes nationaux). D'autres types d'ajustements auxquels on a également procédé sous ce titre portent sur les additions ou les déductions que l'on apporte parfois aux achats de biens et de services dans le but d'en actualiser les effets économiques.

Tableau 11 — Sommaires chronologiques des recettes générales brutes et des dépenses générales brutes

Ce tableau regroupe les données réelles pour trois années et les données estimées pour deux années en ce qui concerne les recettes générales brutes selon la source, et les dépenses générales brutes selon la fonction, par province et par territoire et pour l'ensemble du Canada. Les chiffres réels proviennent de la présente publication, tandis que les estimations sont extraites de la publication intitulée *Finances des administrations publiques provinciales — Revenus et dépenses (prévisions)* (Catalogue 68-205 F).

CONCEPTS ET DÉFINITIONS

Une description des concepts auxquels il est fait appel dans la présente publication ainsi que de la terminologie utilisée se trouve dans la deuxième partie de la publication de Statistique Canada intitulée *Historical Review, Financial Statistics of Government in Canada 1952-1962* (Catalogue 68-503).

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1970¹

No.	Source	New- foundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	Taxes:							
1	Personal income tax ²	19,347	3,359	38,852	34,122	814,888	762,086	81,226
2	Corporation income tax ³	9,463	1,364	13,047	10,126	181,878	441,038	31,687
3	Taxes on premiums of insurance companies	585	191	1,713	1,340	20,899	27,050	2,278
4	Other taxes on corporations	—	—	—	—	44,836	9,085	—
5	Real property tax	—	—	105	24,820	—	2,034	—
6	General sales tax ⁴	37,171	6,761	60,074	52,180	531,542	645,284	67,932
7	Motor fuel tax ⁴	19,782	5,382	37,312	29,215	281,409	394,585	44,311
8	Alcoholic beverage tax ⁴	5	826	5	5	—	—	—
9	Tobacco tax ⁴	4,208	846	—	5,029	65,280	72,983	8,787
10	Taxes on amusements and admissions to places of entertainment ⁴	22	155	765	533	14,128	22,353	1,979
11	Taxes on other commodities and services ^{4,6}	28	—	777	—	55,426	—	4,828
12	Taxes on succession duties	—	—	3	—	44,631	73,182	—
	Health insurance levies:							
13	Hospitalization premiums	—	—	—	—	—	284,850	24,827
14	Medicare premiums	—	—	—	—	—	190,781	20,261
15	Sub-total	—	—	—	—	—	475,631	45,088
16	Other taxes ⁷	1,421	46	59	141	4,548	22,945	2,038
17	Total, taxes	92,027	18,930	152,707	157,506	2,059,465	2,948,256	290,154
	Privileges, licences and permits:							
18	Liquor control and regulations	6,052	30	239	425	32,648	43,205	3,610
19	Motor vehicles	4,486	1,247	12,095	9,756	95,282	149,973	15,423
20	Natural resources	4,403	47	1,742	4,380	71,239	69,333	6,987
21	Other	580	306	681	690	18,276	20,831	1,067
22	Total, privileges, licences and permits	15,521	1,630	14,757	15,251	217,445	283,342	27,087
	Sales of goods and services:							
23	General (other than items 24 and 25)	3,703	1,670	7,062	4,960	22,270	49,059	9,041
24	Manpower training	4,534	965	4,530	3,434	41,617	32,394	3,878
25	Institutional	1,811	2,260	1,490	2,144	2,980	6,441	538
26	Total, sales of goods and services	10,048	4,895	13,082	10,538	66,867	87,894	13,457
	Return on investments:							
	Remittances from own enterprises:							
27	From liquor boards (trading profits only) ⁸	5,470	2,723	23,680	17,551	75,250	137,200	23,936
28	From other enterprises ⁹	—	—	27	—	—	—	—
29	Sub-total	5,470	2,723	23,707	17,551	75,250	137,200	23,936
30	Interest	4,112	1,893	23,378	3,999	20,377	186,948	29,213
31	Discount or premiums	—	—	29	3	63	1,999	5
32	Profit on foreign exchange	—	—	—	—	—	96	—
33	Total, investment income	9,582	4,616	47,114	21,553	95,690	326,243	53,154

See footnote(s) at end of table.

TABLEAU 1. Recettes générales brutes: année financière terminée le 31 mars 1970¹

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub- total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	N°
milliers de dollars								
63,915	134,042	190,606	2,142,443	—	—	2,142,443	Impôts:	
22,529	63,967	86,507	861,606	—	—	861,606	Sur le revenu des particuliers ²	1
1,976	4,296	5,773	66,101	—	—	66,101	Sur le revenu des sociétés ³	2
—	—	—	53,921	—	—	53,921	Sur les primes des compagnies d'assurance	3
198	—	14,383	41,540	636	—	42,176	Autres impôts frappant les sociétés	4
64,670	—	209,571	1,675,185	—	—	1,675,185	Fonciers	5
47,520	80,367	76,986	1,016,869	1,470	1,514	1,019,853	Taxe de vente générale ⁴	6
⁵	—	⁵	826	263	—	1,089	Taxe sur les carburants ⁴	7
6,127	8,105	—	171,365	—	—	171,365	Taxe sur les boissons alcooliques ⁴	8
253	1,864	2,954	45,006	18	—	45,024	Taxe sur le tabac ⁴	9
—	—	2,497	63,556	—	559	64,115	Taxe sur les spectacles et les billets d'entrée ⁴	10
—	1	22,722	140,539	—	—	140,539	Taxe sur autres biens et services ^{4,6}	11
							Sur les droits de succession	12
12,650	—	—	322,327	—	—	322,327	Imposition destinée aux services de santé:	
5,914	50,063	67,905	334,924	—	—	334,924	Primes d'assurance hospitalière	13
18,564	50,063	67,905	657,251	—	—	657,251	Primes sur les soins médicaux	14
1,900	4,733	425	38,256	4	—	38,260	Total partiel	15
227,652	347,438	680,329	6,974,464	2,391	2,073	6,978,928	Autres impôts ⁷	16
							Total, impôts	17
							Privilèges, licences et permis:	
256	1,837	884	89,186	22	89	89,297	Régie des alcools	18
13,900	24,596	35,483	362,241	495	425	363,161	Véhicules automobiles	19
37,815	266,968	168,060	630,974	54	44	631,072	Ressources naturelles	20
1,928	5,772	5,108	55,239	98	82	55,419	Autres	21
53,899	299,173	209,535	1,137,640	669	640	1,138,949	Total, privilèges, licences et permis	22
							Ventes de biens et services:	
11,879	15,223	52,002	176,869	1,024	1,960	179,853	Générales (autres que les postes 24 et 25)	23
2,537	6,427	8,510	108,826	—	191	109,017	Formation de la main-d'oeuvre	24
1,516	6,252	7,725	33,157	—	—	33,157	Établissements publics	25
15,932	27,902	68,237	318,852	1,024	2,151	322,027	Total, ventes de biens et services	26
							Revenus de placements:	
							Versés par ses propres entreprises:	
20,110	45,167	61,741	412,828	1,281	2,150	416,259	Bénéfices sur la vente d'alcool ⁸	27
9,405	1,044	—	10,476	—	—	10,476	Provenant des autres entreprises ⁹	28
29,515	46,211	61,741	423,304	1,281	2,150	426,735	Total partiel	29
49,564	70,022	41,674	431,180	306	543	432,029	Intérêts	30
16	46	—	2,161	—	—	2,161	Prime ou escompte	31
1	—	—	97	—	—	97	Bénéfice sur opérations de change	32
79,096	116,279	103,415	856,742	1,587	2,693	861,022	Total, revenus de placements	33

Voir renvoi(s) à la fin du tableau.

TABLE 1. Gross General Revenue for Fiscal Year Ended March 31, 1970¹ - Concluded

No.	Source	New- foundland — Terre Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	Other revenue from own sources:							
34	Fines and penalties	886	99	763	1,257	4,746	25,511	1,210
35	Miscellaneous	293	14	—	423	9,433	2,188	759
36	Total, other revenue from own sources	1,179	113	763	1,680	14,179	27,699	1,969
37	Gross general revenue from own sources	128,357	30,184	228,423	206,528	2,453,646	3,673,434	385,821
	Transfers from other levels of government:							
	Unconditional transfers from federal government:							
38	Statutory subsidies	9,656 ¹⁰	657	2,132	1,745	4,023	4,624	1,907
39	Share of federal corporation income tax on privately owned public power utilities.	934	236	1,824	131	3,176	8,795	1,008
40	Share of federal estate tax	556	462	1,460	1,090	12,288	26,818	6,015
41	Equalization	85,920	16,678	91,279	79,772	362,191	—	42,147
42	Established Programs (Interim Arrangements Act)	—	—	—	—	167,137	—	—
43	Grants-in-lieu of taxes	—	—	—	1,749	—	—	—
44	Other	—	—	—	—	20,041 ¹²	—	—
45	Total, unconditional transfers from the federal government	97,066	18,033	96,695	84,487	528,774	40,237	51,077
	Conditional transfers:							
46	From the federal government	78,224	19,629	98,409	78,064	163,118	703,981	105,214
47	From local governments	109	3	118	1,820	4,487	3,710	2,200
48	Total, conditional transfers¹³	78,333	19,632	98,527	79,884	167,605	707,691	107,414
49	Total, transfers from other levels of government	175,399	37,665	195,222	164,371	696,379	747,928	158,491
50	Gross general revenue	303,756	67,849	423,645	370,899	3,150,025	4,421,362	544,312

¹ Provincial figures have been adjusted for purposes of interprovincial comparability and are not comparable with budgetary totals as appearing in provincial government Public Accounts. See Introduction.

² Collected by the federal government for all provinces except Quebec.

³ Collected by the federal government for all provinces except Quebec and Ontario.

⁴ Commissions on tax collections allowed to gasoline agents have been added back to motor fuel revenue and to general government expenditure as follows: Nfld. 109; P.E.I. 55; N.S. 260; N.B. 175; Que. 1,624; Ont. 2,809; Man. 395; Sask. 625; Alta. 1,626; B.C. 871. Commissions on general and other sales tax collections have also been added back as follows: Nfld. 185; P.E.I. 185; N.S. 1,788; N.B. 1,540; Que. 12,294; Ont. 9,950; Man. 1,894; Sask. 1,870; Alta. 6; B.C. 3,868.

⁵ Taxed under the general sales tax, item 6.

⁶ Nfld. telegraphic tax; N.S. long distance telephone tax; Que. tax on meals and hotel accommodation 43,428; tax on telecommunications 11,998; Man. tax on electricity, telephone, natural gas and coal (Revenue Act, 1964, Part 1); B.C. fuel oil tax; N.W.T. fuel oil tax.

⁷ For breakdown see Explanatory Comments page 16.

⁸ For the fiscal year ended March 31, 1970 only remitted trading profits of liquor boards have been included in this publication. Prior publications included both remitted and unremitted profits.

⁹ Sask. — Profits — Saskatchewan Government Telephones 4,300; Government Finance Office 1,000; Saskatchewan Power Corporation 4,100.

¹⁰ Consists of additional subsidy 8,000 and annual statutory subsidies 1,656.

¹¹ Represents subsidies and special compensation in lieu of imposing certain taxes and for amortization payments on outstanding loans.

¹² Included under Federal-Provincial Fiscal Revisions Act, Youth allowances — 22,957; Canada student loans 2,916.

¹³ For breakdown of these transfers see Table 5.

TABLEAU 1. Recettes générales brutes année financière terminée le 31 mars 1970¹ - fin

Saskatchewan	Alberta	British Columbia — Colombie Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	N°
milliers de dollars								
							Autres recettes de propre source:	
1,898	3,349	2,163	41,882	48	44	41,974	Amendes et pénalités	34
292	474	175	14,051	41	16	14,108	Autres recettes	35
2,190	3,823	2,338	55,933	89	60	56,082	Total, autres recettes de propre source	36
378,769	794,615	1,063,854	9,343,631	5,760	7,617	9,357,008	Recettes brutes de propre source	37
							Transferts provenant des autres échelons de l'administration publique:	
							Transferts inconditionnels de l'administration publique fédérale:	
2,144	3,008	1,672	31,568	—	—	31,568	Subventions statutaires	38
31	7,038	477	23,650	148	49	23,847	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique.	39
3,856	7,323	—	59,868	—	—	59,868	Part de l'impôt fédéral sur les successions	40
10,495	184	—	688,666	6,662 ¹¹	10,319 ¹¹	705,647	Péréquation	41
—	—	—	167,137	—	—	167,137	Programme existant (loi sur les arrangements provisoires) ..	42
—	—	275	2,024	—	—	2,024	Subventions tenant lieu d'impôt sur les propriétés fédérales	43
—	—	—	— 20,041	—	—	— 20,041	Autres	44
16,526	17,553	2,424	952,872	6,810	10,368	970,050	Total, transferts inconditionnels du gouvernement fédéral	45
							Transferts conditionnels:	
107,902	187,937	186,932	1,729,410	5,395	18,366	1,753,171	Administration fédérale	46
1,524	12,259	16,610	42,840	—	4	42,844	Administration municipale	47
109,426	200,196	203,542	1,772,250	5,395	18,370	1,796,015	Total, transferts conditionnels ¹³	48
125,952	217,749	205,966	2,725,122	12,205	28,738	2,766,065	Total, transferts	49
504,721	1,012,364	1,269,820	12,068,753	17,965	36,355	12,123,073	Recettes générales brutes	50

¹ Afin de permettre les comparaisons entre les provinces, il a fallu effectuer des ajustements aux données provinciales, et ces données ne correspondent pas aux totaux budgétaires apparaissant aux comptes publics des administrations publiques provinciales. Voir Introduction.

² Perçu par l'administration publique fédérale pour toutes les provinces, sauf le Québec.

³ Perçu par l'administration publique fédérale pour toutes les provinces, sauf le Québec et l'Ontario.

⁴ Les commissions accordées aux marchands de gazoline pour la perception des taxes ont été ajoutées aux recettes provenant de la taxe sur les carburants et aux dépenses générales des administrations publiques, comme suit: T.-N., 109; I.-P.-E., 55; N.-E., 260; N.-B., 175; Qué., 1,624; Ont., 2,809; Man., 395; Sask., 125; Alb., 1,626; C.-B., 871. On a fait la même opération en ce qui concerne les commissions accordées pour la perception des taxes de vente générale et autres, comme suit: T.-N., 185; I.-P.-E., 185; N.-E., 1,788; N.-B., 1,540; Qué., 12,294; Ont., 9,950; Man., 1,894; Sask., 1,870; Alb., 6; C.-B., 3,868.

⁵ Assujetties à la taxe de vente générale, poste 6.

⁶ T.-N.: Taxe sur les communications télégraphiques; N.-E.: Taxe sur les appels interurbains; Qué.: Taxe sur les repas et les séjours en hôtel, 43,428; taxe sur les télécommunications, 11,998; Man.: Taxe sur l'électricité, les services téléphoniques, le gaz naturel et le charbon (Loi sur le revenu, 1964, Partie 1); C.-B.: Taxe sur le mazout; T.-N.-O.: Taxe sur le mazout.

⁷ Voir les commentaires explicatifs, page 16, pour une répartition par poste.

⁸ Seuls les bénéfices sur la vente d'alcool versés par les régies des alcools aux administrations publiques sont inclus dans cette publication pour l'année financière se terminant le 31 mars 1970. Les bulletins antérieurs rendaient compte à la fois des bénéfices versés aux administrations publiques et de ceux qui ne l'étaient pas.

⁹ Sask. — Bénéfices — Saskatchewan Government Telephones, 4,300; Government Finance Office, 1,000; Saskatchewan Power Corporation, 4,100.

¹⁰ Comprend les subventions supplémentaires, 8,000, et les subventions statutaires annuelles, 1,656.

¹¹ Comprend les subventions et versements spéciaux pour remplacer certains impôts ou amortir des prêts en cours.

¹² Selon la Loi sur la révision des arrangements fiscaux entre le gouvernement fédéral et les provinces: allocations aux jeunes, — 22,957; prêts aux étudiants du Canada, 2,916.

¹³ Voir le Tableau 5 pour la répartition par poste de ces transferts.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1970¹

No.	Function	New- foundland ² — Terre- Neuve ²	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	General government services:							
1	Executive and administrative	11,047	3,966	11,664	11,211	119,135	108,294	13,069
2	Legislative	756	238	645	1,949	6,021	5,486	2,006
3	Research, planning and statistics	9	88	1,084	222	2,043	3,510	—
4	Total, general government services	11,812	4,292	13,393	13,382	127,199	117,290	15,075
	Protection of persons and property:							
5	Law enforcement	1,218	168	1,532	1,820	43,802	44,068	3,793
	Corrections:							
6	Juvenile delinquents	677	14	888	334	7,773	13,712	1,347
7	Other	898	144	18	929	21,500	41,430	2,555
8	Police	3,881	381	2,179	1,843	37,484	51,026	2,669
9	Fire	1,266	53	97	80	1,105	1,244	93
10	Emergency measures	125	26	116	—	1,450	1,277	189
11	Other	168	579	3,686	1,836	26,236	31,238	4,998
12	Total, protection of persons and property	8,233	1,365	8,516	6,842	139,350	183,995	15,644
	Transportation and communications:							
13	Air	299	—	—	—	1,091	755	304
14	Road	52,650	12,172	62,742	45,779	304,531	476,362	51,400
15	Rail	—	—	—	—	—	2,508	292
16	Water	256	116	586	882	2,978	—	45
17	Telecommunications	—	—	44	—	5,605	—	6
18	Other	15	—	—	—	594	—	440
19	Total, transportation and communications	53,220	12,288	63,372	46,661	314,799	479,625	52,487
	Health:							
20	Hospital care	47,427	9,011	77,532	61,495	752,901	847,743	91,045
21	General health	985	301	3,263	2,386	5,797	28,437	1,240
22	Public health	1,212	1,618	5,884	2,792	32,061	43,377	9,439
23	Medical, dental and allied services	15,083	626	30,874	4,340	31,599	255,895	48,023
24	Total, health	64,707	11,556	117,553	71,013	822,358	1,175,452	149,747
	Social welfare:							
25	Old age assistance — Pensions	1	585	393	471	1,729	4	328
26	Other aid to the aged	990	2,040	—	—	19,749	21,682	779
27	Aid to the blind — Pensions	350	51	497	421	1,934	191	234
28	Aid to the disabled — Pensions	50	40	6,180	2,025	15,080	881	1,247
29	Aid to unemployed and unemployables	33,246	3,712	15,771	19,372	200,408	156,128	22,645
30	Mothers' allowances ³	—	—	—	—	27,419	—	—
31	Child welfare	4,405	444	4,291	2,868	155,020	38,341	4,346
32	Labour	226	104	402	871	11,450	4,831	757
33	Winter work projects	—	—	53	—	5,602	—	—
34	Other	2,160	180	2,936	285	32,428	17,930	6,941
35	Total, social welfare	41,428	7,156	30,523	26,313	470,819	239,988	37,277
	Recreational and cultural services:							
36	Archives, art galleries, museums and libraries	1,059	46	2,678	1,019	4,000	15,235	4,686
37	Parks, beaches and other recreational areas	956	708	264	825	13,679	30,156	3,436
38	Physical culture	304	92	403	275	4,585	564	—
39	Other	159	259	267	206	12,874	4,747	1,278
40	Total, recreational and cultural services	2,478	1,105	3,612	2,325	35,138	50,702	9,400

See footnote(s) at end of table.

TABLEAU 2. Dépenses générales brutes; année financière terminée le 31 mars 1970¹

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub- total — Total partiel	Yukon ²	North west Territories ² — Territoires du Nord-Ouest ²	Total	Fonction	N°
milliers de dollars								
14, 060	22, 362	41, 702	356, 510	2, 131	11, 765	370, 406	Services de l'administration générale:	
1, 302	1, 561	2, 907	22, 871	60	—	22, 931	Exécutif et administration	1
186	3, 000	260	10, 402	29	—	10, 431	Législatif	2
							Recherche, planification et statistique	3
15, 548	26, 923	44, 869	389, 783	2, 220	11, 765	403, 768	Total, services de l'administration générale	4
							Protection des personnes et des biens:	
2, 764	9, 210	7, 599	115, 974	46	—	116, 020	Application de la loi	5
							Services correctionnels:	
208	4, 131	2, 716	31, 800	7	7	31, 814	Jeunesse délinquante	6
2, 203	6, 513	12, 515	88, 705	545	813	90, 063	Autres	7
4, 208	5, 624	5, 885	115, 180	—	1, 328	116, 508	Police	8
147	259	222	4, 566	277	82	4, 925	Incendies	9
241	624	781	4, 829	2	19	4, 850	Mesures d'urgence	10
4, 608	12, 500	8, 544	94, 393	71	364	94, 828	Autres	11
14, 379	38, 861	38, 262	455, 447	948	2, 613	459, 008	Total, protection des personnes et des biens	12
							Transports et communications:	
67	96	—	2, 612	11	15	2, 638	Par air	13
70, 199	86, 965	129, 766	1, 292, 566	5, 454	1, 644	1, 299, 664	Par route	14
—	9, 384	—	12, 184	—	—	12, 184	Par voie ferrée	15
450	270	41, 954	47, 537	—	—	47, 537	Par eau	16
496	—	—	6, 151	5	—	6, 156	Télécommunications	17
—	55	—	1, 104	—	—	1, 104	Autres	18
71, 212	96, 770	171, 720	1, 362, 154	5, 470	1, 659	1, 369, 283	Total, transports et communications	19
							Santé:	
95, 896	194, 768	192, 291	2, 370, 109	1, 657	2, 503	2, 374, 269	Soins hospitaliers	20
1, 718	3, 073	3, 648	50, 848	241	45	51, 134	Hygiène générale	21
10, 366	6, 086	12, 454	125, 289	469	1, 482	127, 240	Hygiène publique	22
34, 563	83, 222	125, 446	629, 671	—	546	630, 217	Services médicaux, dentaires et assimilés	23
142, 543	287, 149	333, 839	3, 175, 917	2, 367	4, 576	3, 182, 860	Total, santé	24
							Bien-être social:	
95	2, 510	3, 102	9, 218	1	65	9, 284	Fonds de sécurité de la vieillesse — pensions	25
111	1, 359	8, 373	55, 083	305	87	55, 475	Autre assistance-vieillesse	26
74	256	559	4, 567	4	33	4, 604	Allocations aux aveugles — pensions	27
156	1, 752	3, 322	30, 733	4	29	30, 766	Allocations aux invalides — pensions	28
25, 481	51, 722	66, 345	594, 830	155	891	595, 876	Aide aux chômeurs et aux inemployables	29
—	97	—	27, 516	—	—	27, 516	Allocations familiales ³	30
3, 664	8, 464	17, 001	238, 844	389	700	239, 933	Bien-être de l'enfance	31
452	876	1, 484	21, 453	—	22	21, 475	Main-d'oeuvre	32
—	—	—	5, 655	—	—	5, 655	Organisation de travaux d'hiver	33
5, 389	8, 942	5, 114	82, 305	310	349	82, 964	Autres	34
35, 422	75, 978	105, 300	1, 070, 204	1, 168	2, 176	1, 073, 548	Total, bien-être social	35
							Loisirs et services culturels:	
1, 075	1, 286	5, 252	36, 336	178	143	36, 657	Archives, galeries d'art, musées et bibliothèques	36
3, 717	4, 099	4, 571	62, 411	89	64	62, 564	Parcs, plages et autres aires de loisirs	37
26	221	1, 152	7, 622	119	100	7, 841	Culture physique	38
3, 524	3, 242	1, 350	27, 906	2	443	28, 351	Autres	39
8, 342	8, 848	12, 325	134, 275	388	750	135, 413	Total, loisirs et services culturels	40

Voir renvoi(s) à la fin du tableau.

TABLE 2. Gross General Expenditure for Fiscal Year Ended March 31, 1970¹ - Concluded

No.	Function	Newfoundland ² — Terre-Neuve ²	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	Education:							
41	Schools operated by local authorities	46,728	9,259	54,078	93,051	620,957	788,414	80,685
42	Universities, colleges and other schools	24,849	7,325	47,464	31,142	252,208	429,953	53,309
43	Manpower training	4,534	965	4,530	3,434	41,617	28,777	3,878
44	Education of the handicapped	607	32	868	1,004	1,117	8,706	1,056
45	Contributions to teachers' superannuation and pensions	- 348 ⁴	1	4,073	741	1,393	64,963	1,528
46	Other	1,721	211	4,559	2,961	41,244	80,597	7,952
47	Total, education	78,091	17,793	115,572	132,333	958,536	1,401,410	148,408
	Natural resources and primary industries:							
48	Fish and game	3,863	339	1,395	992	14,953	23	966
49	Forests	4,708	10	5,722	4,868	28,647	42,964	1,037
50	Lands: settlement and agriculture	2,649	1,420	5,883	11,162	85,020	43,066	15,077
51	Minerals and mines	375	—	1,244	371	4,790	6,791	2,317
52	Water resources	241	100	681	1,139	4,746	16,072	12,897
53	Other	247	—	281	749	5,483	—	3,267
54	Total, natural resources and primary industries	12,083	1,869	15,206	19,281	143,639	108,916	35,561
55	Trade and industrial development	8,397	1,542	8,879	3,986	24,819	22,842	3,597
56	Local government planning and development	3,468	383	3,571	1,867	8,341	19,381	3,070
	Debt charges (excluding retirements):							
57	Commissions on sale of securities and other charges	153	5	232	549	278	268	2,074
58	Discount on securities sold (or amount amortized)	7	96	751	447	3,198	38	1,775
59	Premium on securities purchased (or amount amortized)	—	19	—	—	—	—	179
60	Interest	33,641	7,479	52,248	27,730	134,918	249,542	28,897
61	Loss on foreign exchange	4	—	1,511	—	1,551	992	80
62	Total, debt charges (excluding retirements)	33,805	7,599	54,742	28,726	139,945	250,840	33,005
63	Own enterprises	2,254	708	1,997	4,600	—	8,555	490
	Other expenditures:							
64	Housing	2,544	261	898	—	12,594	19,895	—
65	Home owners or real property tax subsidies	—	—	—	—	—	123,847	—
66	Other ⁵	1,725	- 282	67	—	1,022	163	1,693
67	Total, other expenditures	4,269	- 21	965	—	13,616	143,905	1,693
68	Total items (1-67)	324,245	67,635	437,901	357,329	3,198,559	4,202,901	505,454
	Unconditional transfers:							
69	Shared—revenue contributions	—	—	18	—	—	—	—
70	Subsidies ⁶	2,658	523	2,730	14,732	138,868	58,887	7,648
71	Grants in lieu of taxes on provincial government property	140	20	4,694	—	4,581	4,135	2,805
72	Total, unconditional transfers	2,798	543	7,442	14,732	143,449	63,022	10,453
73	Gross general expenditure	327,043	68,178	445,343	372,061	3,342,008	4,265,923	515,907

¹ Not comparable with budgetary expenditure totals appearing in provincial Public Accounts, see further explanation in Introduction to this report.

² Includes expenditures for primary and secondary schools which are operated on a denominational basis in Newfoundland and by the territorial government, federal government and religious denominations in the Northwest Territories.

³ Replaced by "Social Assistance" which is included in line 29.

⁴ Excess of teachers' contributions over payment of pensions, etc.

⁵ Includes Nfld. emergency assistance 1,725, Manitoba flood control 1,691, Alberta estate tax rebate 4,984.

⁶ Subsidies to Quebec represents compensation payable to municipalities in lieu of the right to impose a retail sales tax, 133,543 and special subsidies 5,325.

TABLEAU 2. Dépenses générales brutes; année financière terminée le 31 mars 1970¹ - fin

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub- total — Total partiel	Yukon ²	North west Territories ² — Territoires du Nord-Ouest ²	Total	Fonction	N ^o
milliers de dollars								
76,206	159,860	151,900	2,081,138	6,399	5,239	2,092,776	Éducation:	
44,243	142,095	100,996	1,133,584	978	488	1,135,050	Écoles administrées par les autorités locales	41
2,537	6,427	8,510	105,209	—	191	105,400	Universités, collèges et autres écoles	42
1,391	1,515	1,502	17,798	6	—	17,804	Formation de la main-d'oeuvre	43
1,439	3,991	5,928	83,709	—	—	83,709	Éducation des infirmes	44
2,263	2,474	4,270	148,252	25	1,759	150,036	Contributions aux fonds de pensions et de retraite des enseignants.	45
128,079	316,362	273,106	3,569,690	7,408	7,677	3,584,775	Autres	46
							Total, éducation	47
							Ressources naturelles et industries primaires:	
1,004	1,834	4,333	29,702	73	625	30,400	Pêche et chasse	48
1,805	15,157	31,428	136,346	—	23	136,369	Forêts	49
11,573	30,100	12,873	218,823	—	20	218,843	Terre: colonisation et culture	50
3,237	5,336	3,846	28,307	1	—	28,308	Mines et minerais	51
5,400	4,807	8,862	54,945	—	—	54,945	Eau	52
3,392	933	186	14,538	—	—	14,538	Autres	53
26,411	58,167	61,528	482,661	74	668	483,403	Total, ressources naturelles et industries primaires	54
2,283	5,878	5,076	87,299	181	1,465	88,945	Développement du commerce et de l'industrie	55
1,772	3,574	1,243	46,670	788	1,596	49,054	Planification et mise en valeur par les administrations publiques locales.	56
67	345	—	3,971	—	—	3,971	Service de la dette (remboursements exclus):	
1,710	507	—	8,529	—	—	8,529	Commissions sur la vente de titres et autres frais de gestion.	57
—	760	—	958	—	—	958	Escompte sur la vente de valeurs mobilières (ou montant amorti).	58
42,227	53,419	21,209	651,310	892	1,873	654,075	Prime sur l'achat de valeurs mobilières (ou montant amorti).	59
—	—	—	4,138	—	—	4,138	Intérêt	60
44,004	55,031	21,209	668,906	892	1,873	671,671	Perte sur les opérations de change	61
—	—	4,000	22,604	—	—	22,604	Total, service de la dette (remboursements exclus)...	62
—	—	—	—	—	—	—	Entreprises publiques provinciales	63
—	1,331	6,741	44,264	44	4,352	48,660	Autres dépenses:	
8,855	14,027	54,851	201,580	—	—	201,580	Logement	64
163	4,988	741	10,280	—	—	10,280	Subventions aux propriétaires d'habitations	65
9,018	20,346	62,333	256,124	44	4,352	260,520	Autres	66
499,013	993,887	1,134,810	11,721,734	21,948	41,170	11,784,852	Total, autres dépenses	67
—	—	—	—	—	—	—	Total (postes 1 à 67)	68
—	—	43,506	43,524	—	—	43,524	Transferts inconditionnels:	
—	33,790	—	259,836	411	83	260,330	Programmes à frais partagés (recettes)	69
—	3,044	840	20,259	2	—	20,261	Subventions	70
—	36,834	44,346	323,619	413	83	324,115	Subventions tenant lieu d'impôt sur les propriétés pro- vinciales.	71
499,013	1,030,721	1,179,156	12,045,353	22,361	41,253	12,108,967	Total, transferts inconditionnels	72
							Dépenses générales brutes	73

¹ Ne correspondent pas aux totaux budgétaires des dépenses apparaissant dans les comptes publics des provinces; pour de plus amples explications, voir l'introduction de ce bulletin.

² Comprendent les dépenses relatives aux écoles primaires et secondaires qui, à Terre-Neuve, fonctionnent sur une base confessionnelle, et, dans les Territoires du Nord-Ouest, sont administrées par les administrations publiques fédérale et territoriale, de même que par les églises.

³ Remplacées par "l'assistance sociale" dont le montant est pris en compte à la ligne 29.

⁴ Excédent des contributions des enseignants sur les versements de pensions, etc.

⁵ Comprendent: T.-N.: aide d'urgence, 1,725; Man.: contrôle des inondations, 1,691; Alb.: restitutions d'impôt sur les successions, 4,984.

⁶ Pour le Québec, ces subventions comprennent une compensation payée aux corporations municipales en remplacement du droit d'imposer une taxe de vente au détail, 133,543, et des subventions spéciales, 5,325.

TABLE 3. Reconciliation of Gross General Revenue with Provincial Public Accounts for Fiscal Year Ended March 31, 1970

No.		New foundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau Brunswick	Québec	Ontario
		thousands of dollars					
1	Provincial ordinary revenue per public accounts	213, 642	58, 937	322, 619	357, 862	3, 003, 992	3, 300, 776
	To arrive at "gross general revenue":						
	Add:						
2	Revenue of administrative or special funds ¹	28, 544	8, 020	3, 661	27, 752	17, 877	780, 822
3	Capital account revenue	—	—	—	—	—	—
4	Revenue deducted from ordinary expenditure in public accounts.	70, 874	—	97, 822	2, 235	123, 252	500, 508
5	Revenue deducted from capital expenditure in public accounts.	19, 415	6, 731	18, 297	23, 495	20, 004	—
6	Expenditure deducted from revenue in public accounts	294	240	2, 066	1, 715	13, 983	18, 081
7	Remitted revenue from liquor operations	72	—	54	553	—	—
8	Adjustment under Federal-Provincial Fiscal Arrangements Act.	965	1, 607	1, 769	—	2, 468	925
9	Liquor board revenue other than from liquor sales	—	—	2, 310	—	648	1, 664
10	Other	—	—	—	27	—	—
11	Total, additions	120, 164	16, 598	125, 979	55, 777	178, 232	1, 302, 000
	Deduct:						
12	Refunds of current year's expenditure included in revenue in public accounts.	321	4, 338	21, 356	302	5, 380	2, 194
13	Refunds of current year's revenue included in expenditure in public accounts.	—	131	—	—	—	—
14	Sinking fund earnings included in revenue in public accounts.	—	16	—	—	9, 186	—
15	Revenue of working capital funds to be offset against ex- penditure.	—	—	308	237	—	—
16	Profits of working capital funds taken into revenue in public accounts.	554	—	—	—	—	—
17	Offsets to adjust contributions to and from government enterprises to a "net" basis.	652	—	—	—	—	—
18	Employees' contributions to superannuation plan taken into revenue in public accounts.	3, 178	—	—	2, 021	— 571	139
19	Remitted revenue from liquor operations	—	53	—	—	3, 098	—
20	Adjustment under Federal-Provincial Fiscal Arrangements Act.	—	—	—	3	—	—
21	Non-revenue and surplus receipts	1, 278	8	2, 373	12, 824 ²	12, 100 ³	5, 410
22	Non-revenue items — Repayments of loans and advances	3, 154	7	—	2, 548	902	1
23	Non-revenue items included in capital account	—	—	—	—	—	—
	Interfund eliminations:						
24	Special fund expenditure included in provincial ordinary revenue.	3, 891	448	—	523	—	77, 756
25	Provincial ordinary expenditure included in special fund revenue.	17, 022	2, 685	916	24, 282	2, 104	95, 914
26	Provincial ordinary expenditure included in capital revenue.	—	—	—	—	—	—
27	Intervote transfer	—	—	—	—	—	—
28	Total, deductions	30, 050	7, 686	24, 953	42, 740	32, 199	181, 414
29	Gross general revenue (Table 1, item 50)	303, 756	67, 849	423, 645	370, 899	3, 150, 025	4, 421, 362

¹ See Appendix, page 141 for a complete listing of the administrative or special funds included in these statistics.

² Includes municipal real property and business assessment tax 12,288 collected on behalf of municipalities. See also Table 4, item 19.

³ Includes funds of previous years' expenditure 12,009 and repayment of loans 91.

⁴ Included revenue from: advances and secured amounts 27,263, sale of province debentures 241,995, public works and undertakings 5,387, capital surplus 28,718, unamortized debt discount and expense account 600.

⁵ Represents sale of investments 26,973.

TABLEAU 3. Rapprochement des recettes générales brutes avec les recettes des comptes publics provinciaux, année financière terminée le 31 mars 1970

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoire du Nord-Ouest		N°
milliers de dollars							
412,395	362,275	908,895	1,169,222	19,225	41,902	Recettes ordinaires des provinces (comptes publics).....	1
						Pour obtenir "les recettes générales brutes":	
						Plus:	
147,521	117,222	161,697	174,721	—	—	Recettes de fonds et organismes spéciaux	2
316,198	—	90,888	—	—	—	Recettes du compte de capital	3
24,345	68,143	7,869	9,724	—	—	Recettes directement déduites des dépenses ordinaires dans les comptes publics.	4
—	1,584	—	—	—	—	Recettes directement déduites des dépenses d'investissement dans les comptes publics.	5
2,510	2,495	1,632	4,739	—	—	Dépenses déduites des recettes dans les comptes publics ...	6
—	—	4	963	—	—	Bénéfices non reversés sur la vente d'alcool	7
—	—	—	—	25	—	Redressements en vertu des arrangements fiscaux entre le gouvernement fédéral et les provinces.	8
5	25	—	137	—	—	Recettes des régies des alcools (sauf vente d'alcool)	9
—	—	—	—	148	—	Autres	10
490,579	189,469	262,090	190,284	173	—	Total, additions	11
						Moins:	
734	1,268	12,947	4,253	918	49	Remboursement de dépenses de l'année observée inscrit aux recettes des comptes publics.	12
—	—	—	—	—	—	Remboursement des recettes de l'année observée inscrit aux dépenses des comptes publics.	13
—	—	2,470	—	—	—	Produits des fonds d'amortissement inscrits aux recettes des comptes publics.	14
76	—	—	1,945	—	—	Recettes des fonds de roulement destinées à être déduites des dépenses.	15
—	432	104	—	—	—	Bénéfices des fonds de roulement inscrits aux recettes des comptes publics.	16
—	—	12,990	—	—	—	Écritures destinées à ramener les contributions versées aux entreprises publiques ou par elles à une base nette.	17
88	3,382	17,596	617	—	—	Cotisations des salariés inscrites aux recettes des comptes publics (caisses de retraite).	18
—	16	—	—	222	170	Bénéfices sur la vente d'alcool versés au budget	19
—	—	—	—	—	15	Redressements au titre de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces.	20
1,050	818	4,667	187	275	5,223	Rentrées ne constituant pas des recettes ou provenant de l'excédent.	21
585	2,244	35,744	3,876	18	90	Postes ne constituant pas des recettes — remboursements des emprunts et des avances.	22
307,805 ⁴	—	48,225 ³	—	—	—	Postes ne constituant pas des recettes inscrites au compte de capital.	23
						Écritures soldées d'un fond à l'autre:	
4,115	2,797	5,421	—	—	—	Dépenses des fonds spéciaux inscrites aux recettes ordinaires des provinces.	24
38,174	36,066	18,457	78,808	—	—	Dépenses ordinaires des provinces inscrites aux recettes des fonds spéciaux.	25
6,035	—	—	—	—	—	Dépenses ordinaires des provinces inscrites aux recettes de nature capitale.	26
—	—	—	—	—	—	Virements de crédits	27
358,662	47,023	158,621	89,686	1,433	5,547	Total, déductions	28
544,312	504,721	1,012,364	1,269,820	17,965	36,355	Recettes générales brutes (Tableau 1, poste 45)	29

¹ Voir l'Appendice, page 141, pour une liste complète des fonds et organismes spéciaux compris dans ces statistiques.

² Comprend les taxes foncières et les taxes d'affaires municipales perçues pour le compte des corporations municipales, 12,288. Voir également le poste 19 du Tableau 4.

³ Comprend les remboursements de dépense de l'année précédente, 12,009, et le remboursement d'emprunts, 91.

⁴ Comprend les avances, 27,263, la vente d'obligations provinciales, 241,995, les travaux publics, 5,387, l'excédent de capital, 28,718, et le compte non amorti de l'escompte et des frais de la dette, 600.

⁵ Représente la vente de valeurs mobilières, 26,973.

TABLE 4. Reconciliation of Gross General Expenditure with Provincial Public Accounts for Fiscal Year Ended March 31, 1970

No.		Newfoundland — Terre-Neuve	Prince Edward Island — Île-du-Prince-Edouard	Nova Scotia — Nouvelle-Ecosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of dollars					
1	Provincial ordinary expenditure per public accounts	201,923	57,879	302,617	325,146	2,979,885	3,249,244
	To arrive at "gross general expenditure":						
	Add:						
2	Expenditure of administrative or special funds ¹	27,830	8,453	3,457	28,789	28,654	799,884
3	Capital account expenditure	56,853	4,766	46,959	35,082	254,859	—
4	Revenue deducted from ordinary expenditure in public accounts	70,874	—	97,822	2,235	123,252	500,508
5	Revenue deducted from capital expenditure in public accounts	19,415	6,731	18,297	23,495	20,004	—
6	Expenditure deducted from revenue in public accounts	294	240	2,066	1,715	13,983	18,081
7	Deficits of working capital funds not taken into expenditure	—	—	—	—	—	—
8	Liquor board expenditure other than liquor selling costs ..	—	—	2,310	—	648	1,664
9	Other	—	—	—	—	—	—
10	Total, additions	175,266	20,190	170,911	91,316	441,400	1,320,137
	Deduct:						
11	Refunds of current year's expenditure included in revenue in public accounts	321	4,338	21,356	302	5,380	2,194
12	Refunds of current year's revenue included in expenditure in public accounts	—	131	—	—	—	—
13	Debt retirement included in ordinary expenditure	9,837	2,176	5,400	—	62,620	—
14	Revenue of working capital funds to be offset against expenditure	—	—	308	237	—	—
15	Operating surplus of working capital funds to be offset against expenditure	554	—	—	—	—	—
16	Offsets to adjust contributions to and from government enterprises to a "net" basis	652	—	—	—	—	—
17	Employees contributions to superannuation plan to be offset against expenditure	3,178	—	—	2,021	— 571	139
18	Contributions to liquor boards offset against liquor profits	—	—	—	—	—	—
19	Non-expense and surplus payments	2,038	113	205	17,036 ³	9,744 ⁴	127,455
20	Non-expenditure items included in capital account	12,653 ²	—	—	—	—	—
	Interfund eliminations:						
21	Special fund expenditure included in provincial ordinary revenue	3,891	448	—	523	—	77,756
22	Provincial ordinary expenditure included in special fund revenue	17,022	2,685	916	24,282	2,104	95,914
23	Provincial ordinary expenditure included in capital revenue	—	—	—	—	—	—
24	Intervote transfer	—	—	—	—	—	—
25	Total, deductions	50,146	9,891	28,185	44,401	79,277	303,458
26	Gross general expenditure (Table 2, item 73)	327,043	68,178	445,343	372,061	3,342,006	4,265,923

¹ See Appendix, page 141 for a complete listing of the administrative or special funds included in these statistics.

² Includes loans to Newfoundland Industrial Development Corporation 10,496.

³ Includes municipal real property and business assessment tax 12,288 remitted to municipalities after collecting same on their behalf. See also Table 3, item 21.

⁴ Includes allowances for doubtful accounts 9,104.

⁵ Includes expenditure on advances and secured accounts 226,461, public debt and treasury bills 126,457, capital surplus 588, municipal work assistance debt retired and offset relating to public works expenditure 5,759.

⁶ Includes recoverable advances and payments under guarantees 18,890, working advances 28,329, and purchase of investments 4,182.

TABLEAU 4. Rapprochement des dépenses générales brutes avec les comptes public provinciaux, année financière terminée le 31 mars 1970

Manitoba	Saskatchewan	Alberta	British Columbia Colombie-Britannique	Yukon	Northwest Territories Territoires du Nord-Ouest		N°
milliers de dollars							
394, 270	307, 461	813, 707	1, 154, 309	13, 602	35, 430	Dépenses ordinaires inscrites aux comptes publics	1
Pour obtenir les "dépenses générales brutes":							
Plus:							
137, 731	109, 504	156, 304	151, 719	—	—	Dépenses des fonds et organismes spéciaux ¹	2
372, 117	54, 684	172, 332	—	8, 890	7, 670	Dépenses du compte de capital	3
24, 345	68, 143	7, 869	9, 724	—	—	Recettes directement déduites des dépenses ordinaires dans les comptes publics.	4
—	1, 584	—	—	—	—	Recettes directement déduites des dépenses d'investissement dans les comptes publics.	5
2, 510	2, 495	1, 632	4, 739	—	—	Dépenses déduites des recettes dans les comptes publics	6
—	—	—	—	—	—	Déficit du fond de roulement qui n'est pas inscrit aux dépenses.	7
5	25	—	137	—	—	Dépenses des régies des alcools (Sauf vente d'alcool)	8
—	—	—	—	892	—	Autres	9
536, 708	236, 435	338, 137	166, 319	9, 782	7, 670	Total, additions	10
Moins:							
734	1, 268	12, 947	4, 253	918	49	Remboursement des dépenses de l'année observée inscrit aux recettes des comptes publics.	11
—	—	—	—	—	—	Remboursement des recettes de l'année observée inscrit aux dépenses des comptes publics.	12
4, 658	—	1, 785	—	—	—	Remboursement de la dette inscrit aux dépenses ordinaires ..	13
76	—	—	1, 945	—	—	Recettes des fonds de roulement déduites des dépenses	14
—	432	104	—	—	—	Exédent des fonds de roulement déduits des dépenses	15
—	—	12, 990	—	—	—	Écritures destinées à ramener les contributions versées aux entreprises publiques ou par elles à une base nette.	16
88	3, 382	17, 596	617	—	—	Cotisations des salaires devant être déduites des dépenses (caisses de retraite).	17
—	—	—	—	—	261	Versements aux régies des alcools déduites des bénéfices sur la vente d'alcool.	18
1, 926	938	422	55, 849	—	—	Paiements ne constituant pas des dépenses ou prélevés sur l'excédent.	19
359, 265 ⁵	—	51, 401 ⁶	—	105	1, 537	Postes ne constituant pas des dépenses inscrits au compte de capital.	20
Écritures soldées d'un fonds à l'autre:							
4, 115	2, 797	5, 421	—	—	—	Dépenses des fonds spéciaux inscrites aux recettes ordinaires des provinces.	21
38, 174	36, 066	18, 457	78, 808	—	—	Dépenses ordinaires des provinces inscrites aux recettes des fonds spéciaux.	22
6, 035	—	—	—	—	—	Dépenses ordinaires des provinces inscrites aux recettes de nature capitale.	23
—	—	—	—	—	—	Virements de crédits	24
415, 071	44, 883	121, 123	141, 472	1, 023	1, 847	Total, déductions	25
515, 907	499, 013	1, 030, 721	1, 179, 156	22, 361	41, 253	Dépenses générales brutes (Tableau 2 poste 73)	26

¹ Voir l'Appendice, page 141, pour une liste complète des fonds et organismes spéciaux compris dans ces statistiques.

² Comprend des prêts à la *Newfoundland Development Corporation*, 10,496.

³ Comprend les taxes foncières et les taxes d'affaires municipales remises aux corporations municipales après avoir été perçues pour leur compte. Voir également le poste 21 du Tableau 3.

⁴ Comprend les provisions pour créances douteuses, 9, 104.

⁵ Comprend les paiements d'avances, 226,461; les frais de la dette publique et des bons du trésor, 126,457; l'excédent de capital, 588; le remboursement de la dette relative aux travaux municipaux et la contrepartie des dépenses se rapportant aux travaux publics, 5,759.

⁶ Comprend les avances remboursables et les paiements garantis, 18,890, les avances d'exploitation, 28,329, et l'achat de valeurs mobilières, 4,182.

TABLE 5. Conditional Transfers from Other Governments for Fiscal Year Ended March 31, 1970

No.		New- foundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Edouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	From Government of Canada:							
	Conditional transfers:							
	General government services:							
1	Executive and administrative	—	801	—	1,360	—	45	—
2	Research, planning and statistics	—	—	291	—	—	—	—
3	Total, general government services	—	801	291	1,360	—	45	—
4	Protection of persons and property:							
	Other protection	324	197	986	57	946	1,153	8
	Transportation and communications:							
5	Air	—	—	—	—	—	—	—
6	Road	15,120	4,790	12,072	5,735	10,999	5,908	2,451
7	Total, transportation and communications	15,120	4,790	12,072	5,735	10,999	5,908	2,451
	Health:							
8	Hospital care	21,525	4,165	33,875	28,282	11,602	328,628	40,251
9	General health	112	—	396	229	1,739	988	90
10	Public health	670	29	1,232	1,010	5,626	11,684	1,558
11	Medical, dental and allied services	11,187	398	14,852	2,490	39	65,086	14,403
12	Total, health	33,494	4,592	50,355	32,011	19,006	406,386	56,302
	Social welfare:							
13	Old age assistance — Pensions	—	—	233	222	—	—	266
14	Other aid to aged	542	—	—	39	—	—	—
15	Aid to the blind — Pensions	262	37	455	314	—	137	148
16	Aid to the disabled — Pensions	—	19	3,090	1,006	—	426	515
17	Aid to unemployed and unemployables	16,650	3,078	9,093	7,921	—	112,399	18,502
18	Child welfare	938	—	1,837	—	—	17,755	—
19	Winter works projects in municipalities	—	—	—	—	46	—	—
20	Other social welfare	435	20	807	546	38	629	288
21	Total, social welfare	18,827	3,154	15,515	10,048	8	131,346	19,719
	Recreational and cultural services:							
22	Archives, art galleries, museums and libraries	—	—	—	441	—	—	—
23	Parks, beaches and other recreational areas	—	407	15	48	1,217	405	169
24	Physical culture	39	25	43	48	401	336	50
25	Other	—	—	—	12	25	30	60
26	Total, recreational and cultural services	39	432	58	549	1,643	771	279
	Education:							
27	Schools operated by local authorities	317	—	—	10,398	28,959	2,696	2,523
28	Universities, colleges and other schools	5,120	3,753	17,171	7,349	94,210	141,151	16,280
29	Education of the handicapped	—	—	—	104	—	—	965
30	Other	—	—	100	571	—	3,439	139
31	Total, education	5,437	3,753	17,271	18,422	123,169	147,286	19,907
	National resources and primary industries:							
32	Fish and game	1,010	86	272	349	824	—	—
33	Forests	685	—	451	39	1,450	1,393	15
34	Lands; settlement and agriculture	428	503	1,085	6,955	1,798	6,597	4,981
35	Minerals and mines	—	—	27	—	261	—	50
36	Water resources — Conservation and control	—	21	—	596	1	2,119	964
37	Other natural resources	—	—	—	—	489	—	—
38	Total, natural resources and primary industries	2,123	610	1,835	7,939	4,823	10,109	6,010
39	Trade and industrial development	107	1,080	24	825	310	81	1
40	Local government planning and development	826	220	—	1,118	2,214	896	64
41	Own enterprises	371	—	2	—	—	—	—
	Other expenditure:							
42	Housing	1,556	—	—	—	—	—	—
43	Other	—	—	—	—	—	—	473
44	Total, other expenditure	1,556	—	—	—	—	—	473
45	Adjustment	—	—	—	—	—	—	—
46	Total, conditional transfers from Government of Canada	78,224	19,629	98,409	78,064	163,118	703,981	105,214
	From Municipal governments:							
47	Protection of persons and property	14	—	—	—	76	—	6
48	Transportation and communications	—	—	96	1,580	2,331	3,710	228
49	Health	—	3	—	—	2,080	—	697
50	Social welfare	—	—	22	—	—	—	—
51	Recreation and cultural services	20	—	—	—	—	—	—
52	Education	—	—	—	222	—	—	—
53	Natural resources and primary industries	73	—	—	18	—	—	16
54	Local government, planning and development	—	—	—	—	—	—	1,241
55	Other	2	—	—	—	—	—	12
56	Total, transfers from municipal governments	109	3	118	1,820	4,487	3,710	2,200
57	Total, transfers from other governments	78,333	19,632	98,527	79,884	167,605	707,691	107,414

¹ Municipal share of joint service program.

TABLEAU 5. Transferts conditionnels des autres administrations publiques; année financière terminée le 31 mars 1970

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
milliers de dollars								
32	—	—	2,238	—	6,269	8,507	Administration publique fédérale:	
—	—	—	291	—	—	291	Transferts conditionnels:	
32	—	—	2,529	—	6,269	8,798	Services de l'administration générale:	
							Exécutif et administration	1
							Recherche, planification et statistique	2
							Total, services de l'administration statistique	3
83	370	332	4,456	9	567	5,032	Protection des personnes et des biens:	
							Protection, autre	4
—	—	—	—	—	—	—	Transport et communications:	
1,001	2,019	1,588	61,683	3,974	838	66,495	Par air	5
1,001	2,019	1,588	61,683	3,974	838	66,495	Par route	6
							Total, transport et communications	7
39,976	69,786	85,328	663,418	723	1,381	665,522	Santé:	
63	18	173	3,808	40	—	3,848	Soins hospitaliers	8
842	2,298	2,693	27,642	42	812	28,496	Hygiène générale	9
19,126	32,230	37,066	196,877	—	60	196,937	Hygiène publique	10
60,007	104,332	125,260	891,745	805	2,253	894,803	Services médicaux, dentaire et assimilés	11
							Total, santé	12
—	2	268	991	123	13	1,127	Bien-être social:	
11	—	—	592	—	—	592	Fonds de sécurité de la vieillesse: pensions	13
41	213	535	2,142	3	20	2,165	Autre assistance vieillesse	14
69	827	1,116	7,068	3	15	7,086	Allocation aux aveugles: pensions	15
13,964	30,872	43,086	255,565	81	678	256,324	Allocation aux invalides: pensions	16
1,829	—	—	22,359	308	551	23,218	Aide aux chômeurs et aux inemployables	17
—	—	—	46	—	—	46	Bien-être de l'enfance	18
176	121	81	3,065	10	—	3,075	Organisations de travaux d'hiver dans les municipalités	19
16,090	32,035	45,086	291,828	528	1,277	293,633	Autres	20
							Total, bien-être social	21
—	—	—	441	—	—	441	Loisirs et services culturels:	
183	—	—	2,444	44	23	2,511	Archives, galeries d'art, musées et bibliothèques	22
8	110	91	1,151	34	86	1,271	Parcs, plages et autres aires de loisirs	23
24	62	—	213	1	414	628	Hygiène publique	24
215	172	91	4,249	79	523	4,851	Autres	25
							Total, loisirs et services culturels	26
5,252	—	695	50,840	—	3,374	54,214	Éducation:	
20,974	44,075	16,183	366,266	—	11	366,277	Écoles administrées par les autorités locales	27
323	2	—	1,394	—	—	1,394	Universités, collèges et autres écoles	28
—	9	23	4,281	—	294	4,575	Éducation des infirmes	29
26,549	44,086	16,901	422,781	—	3,679	426,460	Autres	30
							Total, éducation	31
50	—	6	2,597	—	—	2,597	Ressources naturelles et industries primaires:	
3,353	4,256	2,070	32,026	—	—	32,026	Pêche et chasse	32
—	—	—	338	—	—	338	Forêts	33
5	429	482	4,617	—	—	4,617	Terres: colonisation et culture	34
—	—	47	536	—	—	536	Mines et minerais	35
3,408	4,685	2,605	44,147	—	—	44,147	Eau: promotion et mise en valeur	36
							Autres	37
							Total, ressources naturelles et industries primaires	38
302	101	—	2,831	—	833	3,664	Développement du commerce et de l'industrie	39
215	137	—	5,690	—	962	6,652	Planification et mise en valeur par les administrations publiques locales.	40
—	—	—	373	—	—	373	Entreprises publiques provinciales	41
—	—	—	1,556	—	1,165	2,721	Autres dépenses:	
—	—	20	493	—	—	493	Logement	42
—	—	20	2,049	—	1,165	3,214	Autres	43
							Total, autres dépenses	44
—	—	4,951	4,951	—	—	4,951	Redressements	45
107,902	187,937	186,932	1,729,410	5,395	18,366	1,753,171	Total, transferts conditionnels de l'administration fédérale.	46
—	57	—	153	—	—	153	Administrations municipales:	
—	—	—	7,945	—	—	7,945	Protection des personnes et des biens	47
1,351	12,202	16,610 ¹	14,982	—	4	14,986	Transports et communications	48
—	—	—	17,983	—	—	17,983	Santé	49
—	—	—	20	—	—	20	Bien-être social	50
—	—	—	222	—	—	222	Loisirs et services culturels	51
173	—	—	107	—	—	107	Éducation	52
—	—	—	1,414	—	—	1,414	Ressources naturelles et industries primaires	53
							Planification et mise en valeur par les administrations publiques locales.	54
—	—	—	14	—	—	14	Autres	55
1,524	12,259	16,610	42,840	—	4	42,844	Total, transferts des administrations municipales	56
109,426	200,196	203,542	1,772,250	5,395	18,370	1,796,015	Total, transferts d'autres administrations publiques	57

¹ Participation municipale aux programmes conjoints.

TABLE 6. Net General Revenue for Fiscal Year Ended March 31, 1970

No.	Function	New- foundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Edouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
1	Gross general revenue (Table 1 item 50)	303,756	67,849	423,645	370,899	3,150,025	4,421,362	544,312
	Deductions to arrive at net general revenue:							
2	Conditional transfers from federal government (Table 1, item 46)	78,224	19,629	98,409	78,064	163,113	703,981	105,214
3	Conditional transfers from local governments (Table 1, item 47)	109	3	118	1,820	4,487	3,710	2,200
	Interest revenue applied against debt charges:							
4	Amortization of discount on securities sold	—	—	29	3	63	1,999	5
5	Interest	4,112	1,893	23,378	3,999	20,377	186,948	29,213
6	Foreign exchange	—	—	—	—	—	96	—
	Institutional revenue from sales and services:							
	Protection of persons and property:							
	Corrections:							
7	Juvenile delinquents	44	—	141	7	—	—	—
8	Other	3	—	—	17	184	4,105	—
9	Total, protection of persons and property	47	—	141	24	184	4,105	—
	Health:							
10	Hospital care	939	1,481	433	1,961	2,556	—	538
11	General health	4	—	—	—	—	—	—
12	Public health	—	—	—	—	—	—	—
13	Medical, dental and allied services	—	—	—	—	—	—	—
14	Total, health	943	1,481	433	1,961	2,556	—	538
	Social welfare:							
	Old age assistance:							
15	Other aid to aged	247	677	—	—	206	—	—
16	Aid to unemployed and unemployables	—	—	—	—	—	—	—
17	Child welfare	34	—	—	—	—	—	—
18	Other	4	—	—	—	—	—	—
19	Total, social welfare	285	677	—	—	206	—	—
	Education:							
20	Universities, colleges and other schools	534	102	916	147	34	2,268	—
21	Education of the handicapped	2	—	—	—	—	68	—
22	Other	—	—	—	12	—	—	—
23	Total, education	536	102	916	159	34	2,336	—
	Natural resources and primary industries:							
24	Lands: settlement and agriculture	—	—	—	—	—	—	—
25	Total, natural resources and primary industries	—	—	—	—	—	—	—
26	Sub-total (Table 1, item 25)	1,811	2,260	1,490	2,144	2,980	6,441	538
27	Total, deductions	84,256	23,785	123,424	86,030	191,025	903,175	137,170
28	Net general revenue	219,500	44,064	300,221	284,869	2,959,000	3,518,187	407,142

TABLEAU 6. Recettes générales nettes; année financière terminée le 31 mars 1970

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub- total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	N°
milliers de dollars								
504, 721	1, 012, 364	1, 269, 820	12, 068, 753	17, 965	36, 355	12, 123, 073	Recettes générales brutes (Poste 50 du Tableau 1)	1
							Pour obtenir les recettes générales nettes, déduire:	
107, 902	187, 937	186, 932	1, 729, 410	5, 395	18, 366	1, 753, 171	Transferts conditionnels provenant de l'administration publique fédérale (Poste 46 du Tableau 1).	2
1, 524	12, 259	16, 610	42, 840	—	4	42, 844	Transferts conditionnels provenant des administrations publiques locales (Poste 47 du Tableau 1).	3
							Recettes sur les intérêts appliquées contre le service de la dette:	
16	46	—	2, 161	—	—	2, 161	Amortissement des rabais sur les valeurs vendues	4
49, 564	70, 022	41, 674	431, 180	306	543	432, 029	Intérêt	5
1	—	—	97	—	—	97	Échange sur devises étrangères	6
							Recettes institutionnelles provenant des ventes et prestations:	
							Protection des personnes et des biens:	
							Services correctionnels:	
—	—	42	234	—	—	234	Jeunesse délinquante	7
52	328	128	4, 817	—	—	4, 817	Autres	8
52	328	170	5, 051	—	—	5, 051	Total, protection des personnes et des biens	9
							Santé:	
973	3, 773	5, 120	17, 774	—	—	17, 774	Soins hospitaliers	10
—	—	—	4	—	—	4	Hygiène générale	11
8	—	42	50	—	—	50	Hygiène publique	12
—	83	—	83	—	—	83	Services médicaux, dentaires et assimilés	13
981	3, 856	5, 162	17, 911	—	—	17, 911	Total, santé	14
							Bien-être social:	
							Fonds de sécurité de la vieillesse:	
34	2	2, 256	3, 422	—	—	3, 422	Autre assistance vieillesse	15
—	80	—	80	—	—	80	Aide aux chômeurs et aux inemployables	16
8	—	—	42	—	—	42	Bien-être de l'enfance	17
—	—	—	4	—	—	4	Autres	18
42	82	2, 256	3, 548	—	—	3, 548	Total, bien-être social	19
							Education:	
428	1, 897	—	6, 326	—	—	6, 326	Universités, collèges et autres écoles	20
13	46	64	193	—	—	193	Éducation des infirmes	21
—	—	—	12	—	—	12	Autres	22
441	1, 943	64	6, 531	—	—	6, 531	Total, éducation	23
							Ressources naturelles et industries primaires:	
—	43	73	116	—	—	116	Terre: colonisation et cultures	24
—	43	73	116	—	—	116	Total, ressources naturelles et industries primaires	25
1, 516	6, 252	7, 725	33, 157	—	—	33, 157	Total partiel, (Poste 25 du Tableau 1)	26
160, 523	276, 516	252, 941	2, 238, 845	5, 701	18, 913	2, 263, 459	Total des déductions	27
344, 198	735, 848	1, 016, 879	9, 829, 908	12, 264	17, 442	9, 859, 614	Recettes générales nettes	28

**TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970
NEWFOUNDLAND**

No.	Gross general revenue by source	Total as per Table 1 Total (Tableau 1)	Economic classification Classification économique		
			Direct taxes Impôts directs		Indirect taxes Impôts indirects
			Persons Particuliers	Business Entreprises	
			thousands of dollars		
	Taxes:				
1	Personal income	19,347	19,347	—	—
2	Corporation income	9,463	—	9,463	—
3	On premiums of insurance companies	585	—	—	585
4	Other on corporations	—	—	—	—
5	Real property	—	—	—	—
6	General sales	37,171	—	—	37,171
7	Motor fuel	19,782	—	—	19,782
8	Alcoholic beverage	—	—	—	—
9	Tobacco	4,208	—	—	4,208
10	On amusements and admissions to places of entertainment	22	—	—	22
11	On other commodities and services	28	—	—	28
12	On succession duties	—	—	—	—
	Health insurance levies:				
13	Hospitalization premiums	—	—	—	—
14	Medicare premiums	—	—	—	—
15	Sub-total	—	—	—	—
16	Other	1,421	—	—	1,421
17	Total, taxes	92,027	19,347	9,463	63,217
	Privileges, licences and permits:				
18	Liquor control and regulations	6,052	—	—	6,052
19	Motor vehicles	4,486	—	—	2,947
20	Natural resources	4,403	—	—	154
21	Other	580	—	—	466
22	Total, privileges, licences and permits	15,521	—	—	9,619
	Sales of goods and services:				
23	General (other than items 24 and 25)	3,703	—	—	829
24	Manpower training	4,534	—	—	—
25	Institutional	1,811	—	—	—
26	Total, sales of goods and services	10,048	—	—	829
	Return on investments:				
	Remittances from own enterprises:				
27	From liquor boards (trading profits only)	5,470	—	—	5,470
28	From other enterprises	—	—	—	—
29	Sub-total	5,470	—	—	5,470
30	Interest	4,112	—	—	—
31	Discount or premiums	—	—	—	—
32	Profit on foreign exchange	—	—	—	—
33	Total, investment income	9,582	—	—	5,470
	Other revenue from own sources:				
34	Fines and penalties	886	—	—	—
35	Miscellaneous	293	—	—	—
36	Total, other revenue from own sources	1,179	—	—	—
37	Gross general revenue from own sources	128,357	19,347	9,463	79,135
	Transfers from other levels of government:				
	Unconditional transfers from federal government:				
38	Statutory subsidies	9,656	—	—	—
39	Share of federal corporation income tax on privately owned public power utilities	934	—	—	—
40	Share of federal estate tax	556	—	—	—
41	Equalization	85,920	—	—	—
42	Established Programs (Interim Arrangements) Act	—	—	—	—
43	Grants-in-lieu of taxes	—	—	—	—
44	Other	—	—	—	—
45	Total, unconditional transfers from the federal government	97,066	—	—	—
	Conditional transfers:				
46	From the federal government	78,224	—	—	—
47	From local governments	109	—	—	—
48	Total, conditional transfers	78,333	—	—	—
49	Total, transfers from other levels of government	175,399	—	—	—
50	Gross general revenue	303,756	19,347	9,463	79,135

TABLEAU 7. Classification économique des recettes générales brutes, par province, année financière terminée le 31 mars, 1970
TERRE-NEUVE

Economic classification Classification économique				Recettes générales brutes par source	N°
Transfers from Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique				
(d)	(e)	(f)	(g)		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
—	—	—	—	Imposition destinée à l'assurance-maladie:	
—	—	—	—	Assurance-hospitalisation	13
—	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
—	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
—	—	—	—	Privilèges, licences et permis:	
1,539	—	—	—	Contrôle et réglementation des alcools	18
690	—	3,559	—	Véhicules automobiles	19
—	—	—	—	Ressources naturelles	20
2,229	—	—	114	Autres	21
—	—	3,559	114	Total, privilèges, licences et permis	22
—	25	—	2,849	Ventes de biens et services:	
—	—	—	4,534	Générales (autres que les postes 24 et 25)	23
—	—	—	1,811	Formation de la main-d'oeuvre	24
—	25	—	9,194	Établissements publics	25
—	—	—	—	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	—	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	—	—	Provenant des autres entreprises	28
—	—	4,112	—	Total partiel	29
—	—	—	—	Intérêt	30
—	—	—	—	Prime ou escompte	31
—	—	—	—	Bénéfice sur opérations de change	32
—	—	4,112	—	Total, revenus de placements	33
886	—	—	—	Autres recettes de sources propres:	
—	—	—	293	Amendes et pénalités	34
886	—	—	293	Divers	35
3,115	25	7,671	9,601	Total, autres recettes de sources propres	36
—	—	—	—	Recettes générales brutes de sources propres	37
—	9,656	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	934	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires	38
—	556	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	85,920	—	—	Part de l'impôt fédéral sur les successions	40
—	—	—	—	Péréquation	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	—	—	—	Subventions tenant lieu d'impôt	43
—	—	—	—	Autres	44
—	97,066	—	—	Total, transferts inconditionnels de l'administration publique fédérale	45
—	78,224	—	—	Transferts conditionnels:	
—	109	—	—	Administration publique fédérale	46
—	78,333	—	—	Administrations publiques locales	47
—	175,399	—	—	Total, transferts conditionnels	48
3,115	175,424	7,671	9,601	Total des transferts provenant des autres échelons de l'administration publique	49
—	—	—	—	Recettes générales brutes	50

**TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970 - Continued
PRINCE EDWARD ISLAND**

No.	Gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs aux		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)	(c)
			thousands of dollars		
	Taxes:				
1	Personal income	3,359	3,359	—	—
2	Corporation income	1,364	—	1,364	—
3	On premiums of insurance companies	191	—	—	191
4	Other on corporations	—	—	—	—
5	Real property	—	—	—	—
6	General sales	6,761	—	—	6,761
7	Motor fuel	5,382	—	—	5,382
8	Alcoholic beverage	826	—	—	826
9	Tobacco	846	—	—	846
10	On amusements and admissions to places of entertainment	155	—	—	155
11	On other commodities and services	—	—	—	—
12	On succession duties	—	—	—	—
	Health insurance levies:				
13	Hospitalization premiums	—	—	—	—
14	Medicare premiums	—	—	—	—
15	Sub-total	—	—	—	—
16	Other	46	—	—	46
17	Total, taxes	18,930	3,359	1,364	14,207
	Privileges, licences and permits:				
18	Liquor control and regulations	30	—	—	—
19	Motor vehicles	1,247	—	—	598
20	Natural resources	47	—	—	17
21	Other	306	—	—	194
22	Total, privileges, licences and permits	1,630	—	—	809
	Sales of goods and services:				
23	General (other than items 24 and 25)	1,670	—	—	43
24	Manpower training	965	—	—	—
25	Institutional	2,260	—	—	—
26	Total, sales of goods and services	4,895	—	—	43
	Return on investments:				
	Remittances from own enterprises:				
27	From liquor boards (trading profits only)	2,723	—	—	2,723
28	From other enterprises	—	—	—	—
29	Sub-total	2,723	—	—	2,723
30	Interest	1,893	—	—	—
31	Discount or premiums	—	—	—	—
32	Profit on foreign exchange	—	—	—	—
33	Total, investment income	4,616	—	—	2,723
	Other revenue from own sources:				
34	Fines and penalties	99	—	—	—
35	Miscellaneous	14	—	—	—
36	Total, other revenue from own sources	113	—	—	—
37	Gross general revenue from own sources	30,184	3,359	1,364	17,782
	Transfers from other levels of government:				
	Unconditional transfers from federal government:				
38	Statutory subsidies	657	—	—	—
39	Share of federal corporation income tax on privately owned public power utilities	236	—	—	—
40	Share of federal estate tax	462	—	—	—
41	Equalization	16,678	—	—	—
42	Established Programs (Interim Arrangements) Act	—	—	—	—
43	Grants-in-lieu of taxes	—	—	—	—
44	Other	—	—	—	—
45	Total, unconditional transfers from the federal government	18,033	—	—	—
	Conditional transfers:				
46	From the federal government	19,629	—	—	—
47	From local governments	3	—	—	—
48	Total, conditional transfers	19,632	—	—	—
49	Total, transfers from other levels of government	37,665	—	—	—
50	Gross general revenue	67,849	3,359	1,364	17,782

TABLEAU 7. Classification économique des recettes générales brutes, par province, année financière terminée le 31 mars, 1970 — suite
ÎLE-DU-PRINCE-ÉDOUARD

Economic classification — Classification économique					
Transfers from — Transferts versés par				Recettes générales brutes par source	
Persons — Particuliers	Other levels of government — Autre échelons de l'administration publique	Investment income — Revenu de placements	Other revenue — Autres recettes		N°
(d)	(e)	(f)	(g)		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
—	—	—	—	Imposition destinée à l'assurance-maladie:	
—	—	—	—	Assurance-hospitalisation	13
—	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
—	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
30	—	—	—	Privilèges, licences et permis:	
590	—	—	—	Contrôle et réglementation des alcools	18
30	—	—	59	Véhicules automobiles	19
6	—	—	—	Ressources naturelles	20
656	—	—	106	Autres	21
			165	Total, privilèges, licences et permis	22
—	—	—	1,627	Ventes de biens et services:	
—	—	—	965	Générales (autres que les postes 24 et 25)	23
—	—	—	2,260	Formation de la main-d'oeuvre	24
—	—	—	4,852	Établissements publics	25
				Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	—	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	—	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	1,893	—	Intérêt	30
—	—	—	—	Prime ou escompte	31
—	—	—	—	Bénéfice sur opérations de change	32
—	—	1,893	—	Total, revenus de placements	33
99	—	—	—	Autres recettes de sources propres:	
—	—	—	—	Amendes et pénalités	34
99	—	—	14	Divers	35
755	—	1,893	14	Total, autres recettes de sources propres	36
			5,031	Recettes générales brutes de sources propres	37
—	657	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	236	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires	38
—	—	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	462	—	—	Part de l'impôt fédéral sur les successions	40
—	16,678	—	—	Péréquation	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	—	—	—	Subventions tenant lieu d'impôt	43
—	—	—	—	Autres	44
—	18,033	—	—	Total, transferts inconditionnels de l'administration publique fédérale	45
—	19,629	—	—	Transferts conditionnels:	
—	3	—	—	Administration publique fédérale	46
—	19,632	—	—	Administrations publiques locales	47
—	37,665	—	—	Total, transferts conditionnels	48
—	—	—	—	Total des transferts provenant des autres échelons de l'administration publique	49
755	37,665	1,893	5,031	Recettes générales brutes	50

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970 - Continued
NOVA SCOTIA

Gross general revenue by source		Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs aux		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
No.			(a)	(b)	(c)
			thousands of dollars		
	Taxes:				
1	Personal income	38,852	38,852	—	—
2	Corporation income	13,047	—	13,047	—
3	On premiums of insurance companies	1,713	—	—	1,713
4	Other on corporations	—	—	—	—
5	Real property	105	—	—	105
6	General sales	60,074	—	—	60,074
7	Motor fuel	37,312	—	—	37,312
8	Alcoholic beverage	—	—	—	—
9	Tobacco	—	—	—	—
10	On amusements and admissions to places of entertainment	765	—	—	765
11	On other commodities and services	777	—	—	777
12	On succession duties	3	3	—	—
	Health insurance levies:				
13	Hospitalization premiums	—	—	—	—
14	Medicare premiums	—	—	—	—
15	Sub-total	—	—	—	—
16	Other	59	—	—	59
17	Total, taxes	152,707	38,855	13,047	100,805
	Privileges, licences and permits:				
18	Liquor control and regulations	239	—	—	144
19	Motor vehicles	12,095	—	—	6,461
20	Natural resources	1,742	—	—	1,037
21	Other	681	—	—	604
22	Total, privileges, licences and permits	14,757	—	—	8,246
	Sales of goods and services:				
23	General (other than items 24 and 25)	7,062	—	—	51
24	Manpower training	4,530	—	—	—
25	Institutional	1,490	—	—	—
26	Total, sales of goods and services	13,082	—	—	51
	Return on investments:				
	Remittances from own enterprises:				
27	From liquor boards (trading profits only)	23,680	—	—	23,680
28	From other enterprises	27	—	—	—
29	Sub-total	23,707	—	—	23,680
30	Interest	23,378	—	—	—
31	Discount or premiums	29	—	—	—
32	Profit on foreign exchange	—	—	—	—
33	Total, investment income	47,114	—	—	23,680
	Other revenue from own sources:				
34	Fines and penalties	763	—	—	—
35	Miscellaneous	—	—	—	—
36	Total, other revenue from own sources	763	—	—	—
37	Gross general revenue from own sources	228,423	38,855	13,047	132,782
	Transfers from other levels of government:				
	Unconditional transfers from federal government:				
38	Statutory subsidies	2,132	—	—	—
39	Share of federal corporation income tax on privately owned public power utilities	1,824	—	—	—
40	Share of federal estate tax	1,460	—	—	—
41	Equalization	91,279	—	—	—
42	Established Programs (Interim Arrangements) Act	—	—	—	—
43	Grants-in-lieu of taxes	—	—	—	—
44	Other	—	—	—	—
45	Total, unconditional transfers from the federal government	96,695	—	—	—
	Conditional transfers:				
46	From the federal government	98,409	—	—	—
47	From local governments	118	—	—	—
48	Total, conditional transfers	98,527	—	—	—
49	Total, transfers from other levels of government	195,222	—	—	—
50	Gross general revenue	423,645	38,855	13,047	132,782

TABLEAU 7. Classification économique des recettes générales brutes, par province, année financière terminée le 31 mars, 1970 — suite
NOUVELLE-ÉCOSSE

Economic classification — Classification économique					
Transfers from — Transferts versés par					
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique	Investment income — Revenu de placements	Other revenue — Autres recettes	Recettes générales brutes par source	
(d)	(e)	(f)	(g)		N°
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
—	—	—	—	Imposition destinée à l'assurance-maladie:	
—	—	—	—	Assurance-hospitalisation	13
—	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
—	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
95	—	—	—	Privileges, licences et permis:	
5,346	—	—	288	Contrôle et réglementation des alcools	18
432	—	273	—	Véhicules automobiles	19
—	—	—	77	Ressources naturelles	20
5,873	—	273	365	Autres	21
—	—	—	—	Total, privilèges, licences et permis	22
—	—	—	7,011	Ventes de biens et services:	
—	—	—	4,530	Générales (autres que les postes 24 et 25)	23
—	—	—	1,490	Formation de la main-d'oeuvre	24
—	—	—	13,031	Établissements publics	25
—	—	—	—	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	27	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	27	—	Provenant des autres entreprises	28
—	—	27	—	Total partiel	29
—	—	23,378	—	Intérêt	30
—	—	29	—	Prime ou escompte	31
—	—	—	—	Bénéfice sur opérations de change	32
—	—	23,434	—	Total, revenus de placements	33
763	—	—	—	Autres recettes de sources propres:	
—	—	—	—	Amendes et pénalités	34
763	—	—	—	Divers	35
6,636	—	—	—	Total, autres recettes de sources propres	36
—	—	23,707	13,396	Recettes générales brutes de sources propres	37
—	—	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	2,132	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	1,824	—	—	Subventions statutaires	38
—	—	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	1,460	—	—	Part de l'impôt fédéral sur les successions	40
—	91,279	—	—	Péréquation	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	—	—	—	Subventions tenant lieu d'impôt	43
—	—	—	—	Autres	44
—	96,695	—	—	Total, transferts inconditionnels de l'administration publique fédérale	45
—	—	—	—	Transferts conditionnels:	
—	98,409	—	—	Administration publique fédérale	46
—	118	—	—	Administrations publiques locales	47
—	98,527	—	—	Total, transferts conditionnels	48
—	195,222	—	—	Total des transferts provenant des autres échelons de l'administration publique.	49
6,636	195,222	23,707	13,396	Recettes générales brutes	50

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended, March 31, 1970 - Continued
New Brunswick

No.	Gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs aux		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)		(c)
thousands of dollars					
	Taxes:				
1	Personal income	34,122	34,122	—	—
2	Corporation income	10,126	—	10,126	—
3	On premiums of insurance companies	1,340	—	—	1,340
4	Other on corporations	—	—	—	—
5	Real property	24,820	—	—	24,820
6	General sales	52,180	—	—	52,180
7	Motor fuel	29,215	—	—	29,215
8	Alcoholic beverage	—	—	—	—
9	Tobacco	5,029	—	—	5,029
10	On amusements and admissions to places of entertainment	533	—	—	533
11	On other commodities and services	—	—	—	—
12	On succession duties	—	—	—	—
	Health insurance levies:				
13	Hospitalization premiums	—	—	—	—
14	Medicare premiums	—	—	—	—
15	Sub-total	—	—	—	—
16	Other	141	—	—	141
17	Total, taxes	157,506	34,122	10,126	113,258
	Privileges, licences and permits:				
18	Liquor control and regulations	425	—	—	425
19	Motor vehicles	9,756	—	—	4,727
20	Natural resources	4,380	—	278	923
21	Other	690	—	—	301
22	Total, privileges, licences and permits	15,251	—	278	6,376
	Sales of goods and services:				
23	General (other than items 24 and 25)	4,960	—	—	43
24	Manpower training	3,434	—	—	—
25	Institutional	2,144	—	—	—
26	Total, sales of goods and services	10,538	—	—	43
	Return on investments:				
	Remittances from own enterprises:				
27	From liquor boards (trading profits only)	17,551	—	—	17,551
28	From other enterprises	—	—	—	—
29	Sub-total	17,551	—	—	17,551
30	Interest	3,999	—	—	—
31	Discount or premiums	3	—	—	—
32	Profit on foreign exchange	—	—	—	—
33	Total, investment income	21,553	—	—	17,551
	Other revenue from own sources:				
34	Fines and penalties	1,257	—	—	154
35	Miscellaneous	423	—	—	1
36	Total, other revenue from own sources	1,680	—	—	155
37	Gross general revenue from own sources	206,528	34,122	10,404	137,383
	Transfers from other levels of government:				
	Unconditional transfers from federal government:				
38	Statutory subsidies	1,745	—	—	—
39	Share of federal corporation income tax on privately owned public power utilities	131	—	—	—
40	Share of federal estate tax	1,090	—	—	—
41	Equalization	79,772	—	—	—
42	Established Programs (Interim Arrangements) Act.	—	—	—	—
43	Grants-in-lieu of taxes	1,749	—	—	—
44	Other	—	—	—	—
45	Total, unconditional transfers from the federal government	84,487	—	—	—
	Conditional transfers:				
46	From the federal government	78,064	—	—	—
47	From local governments	1,820	—	—	—
48	Total, conditional transfers	79,884	—	—	—
49	Total, transfers from other levels of government	164,371	—	—	—
50	Gross general revenue	370,899	34,122	10,404	137,383

TABLEAU 7. Classification économique des recettes générales brutes, par province, année financière terminée le 31 mars, 1970 - suite
NOUVEAU-BRUNSWICK

Economic classification Classification économique				Recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique				
(d)	(e)	(f)	(g)		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
—	—	—	—	Imposition destinée à l'assurance-maladie:	
—	—	—	—	Assurance-hospitalisation	13
—	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
—	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
—	—	—	—	Privilèges, licences et permis:	
4,731	—	—	298	Contrôle et réglementation des alcools	18
826	—	2,295	58	Véhicules automobiles	19
21	—	—	368	Ressources naturelles	20
5,578	—	2,295	724	Autres	21
—	—	—	—	Total, privilèges, licences et permis	22
67	—	—	4,850	Ventes de biens et services:	
—	—	—	3,434	Générales (autres que les postes 24 et 25)	23
—	—	—	2,144	Formation de la main-d'oeuvre	24
67	—	—	10,428	Établissements publics	25
—	—	—	—	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	—	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	—	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	3,999	—	Intérêt	30
—	—	3	—	Prime ou escompte	31
—	—	—	—	Bénéfice sur opérations de change	32
—	—	4,002	—	Total, revenus de placements	33
1,103	—	—	—	Autres recettes de sources propres:	
—	—	—	422	Amendes et pénalités	34
1,103	—	—	422	Divers	35
6,748	—	6,297	11,574	Total, autres recettes de sources propres	36
—	—	—	—	Recettes générales brutes de sources propres	37
—	1,745	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	131	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires	38
—	1,090	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	79,772	—	—	Part de l'impôt fédéral sur les successions	40
—	—	—	—	Péréquation	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	1,749	—	—	Subventions tenant lieu d'impôt	43
—	—	—	—	Autres	44
—	84,487	—	—	Total, transferts inconditionnels de l'administration publique fédérale.	45
—	78,064	—	—	Transferts conditionnels:	
—	1,820	—	—	Administration publique fédérale	46
—	79,884	—	—	Administrations publiques locales	47
—	164,371	—	—	Total, transferts conditionnels	48
6,748	164,371	6,297	11,574	Total des transferts provenant des autres échelons de l'administration publique.	49
—	—	—	—	Recettes générales brutes	50

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970 — Continued
QUEBEC

No.	Gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs aux		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)	(c)
			thousands of dollars		
1	Taxes:				
2	Personal income	814,888	814,888	—	—
3	Corporation income	181,878	—	181,878	—
4	On premiums of insurance companies	20,899	—	—	20,899
5	Other on corporations	44,836	—	—	44,836
6	Real property	—	—	—	—
7	General sales	531,542	—	—	531,542
8	Motor fuel	281,409	—	—	281,409
9	Alcoholic beverage	—	—	—	—
10	Tobacco	65,280	—	—	65,280
11	On amusements and admissions to places of entertainment	14,128	—	—	14,128
12	On other commodities and services	55,426	—	—	55,426
13	On succession duties	44,631	44,631	—	—
14	Health insurance levies:				
15	Hospitalization premiums	—	—	—	—
16	Medicare premiums	—	—	—	—
17	Sub-total	—	—	—	—
18	Other	4,548	—	—	4,548
19	Total, taxes	2,059,465	859,519	181,878	1,018,068
20	Privileges, licences and permits:				
21	Liquor control and regulations	32,648	—	—	32,648
22	Motor vehicles	95,282	—	—	47,450
23	Natural resources	71,239	—	17,410	28,206
24	Other	18,276	—	—	7,653
25	Total, privileges, licences and permits	217,445	—	17,410	115,957
26	Sales of goods and services:				
27	General (other than items 24 and 25)	22,270	—	—	2,214
28	Manpower training	41,617	—	—	—
29	Institutional	2,980	—	—	—
30	Total, sales of goods and services	66,867	—	—	2,214
31	Return on investments:				
32	Remittances from own enterprises:				
33	From liquor boards (trading profits only)	75,250	—	—	75,250
34	From other enterprises	—	—	—	—
35	Sub-total	75,250	—	—	75,250
36	Interest	20,377	—	—	—
37	Discount or premiums	63	—	—	—
38	Profit on foreign exchange	—	—	—	—
39	Total, investment income	95,690	—	—	75,250
40	Other revenue from own sources:				
41	Fines and penalties	4,746	—	—	—
42	Miscellaneous	9,433	—	—	4,428
43	Total, other revenue from own sources	14,179	—	—	4,428
44	Gross general revenue from own sources	2,453,646	859,519	199,288	1,215,912
45	Transfers from other levels of government:				
46	Unconditional transfers from federal government:				
47	Statutory subsidies	4,023	—	—	—
48	Share of federal corporation income tax on privately owned public power utilities	3,176	—	—	—
49	Share of federal estate tax	12,288	—	—	—
50	Equalization	362,191	—	—	—
51	Established Programs (Interim Arrangements) Act	167,137	—	—	—
52	Grants-in-lieu of taxes	—	—	—	—
53	Other	20,041	—	—	—
54	Total, unconditional transfers from the federal government	528,774	—	—	—
55	Conditional transfers:				
56	From the federal government	163,118	—	—	—
57	From local governments	4,487	—	—	—
58	Total, conditional transfers	167,605	—	—	—
59	Total, transfers from other levels of government	696,379	—	—	—
60	Gross general revenue	3,150,025	859,519	199,288	1,215,912

TABLEAU 7. Classification économique des recettes générales brutes, par province; année financière terminée le 31 mars, 1970 — suite
QUÉBEC

Economic classification Classification économique				Recettes générales brutes par source	N°
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique				
(d)	(e)	(f)	(g)		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
—	—	—	—	Imposition destinée à l'assurance-maladie:	
—	—	—	—	Assurance-hospitalisation	13
—	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
—	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
—	—	—	—	Privilèges, licences et permis:	
47,069	—	—	763	Contrôle et réglementation des alcools	18
2,990	—	21,999	634	Véhicules automobiles	19
—	—	—	10,623	Ressources naturelles	20
—	—	—	—	Autres	21
50,059	—	21,999	12,020	Total, privilèges, licences et permis	22
4	—	—	20,052	Ventes de biens et services:	
—	—	—	41,617	Générales (autres que les postes 24 et 25)	23
—	—	—	2,980	Formation de la main-d'oeuvre	24
4	—	—	64,649	Établissements publics	25
—	—	—	—	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	—	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	—	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	20,377	—	Intérêt	30
—	—	63	—	Prime ou escompte	31
—	—	—	—	Bénéfice sur opérations de change	32
—	—	20,440	—	Total, revenus de placements	33
4,746	—	—	—	Autres recettes de sources propres:	
1	3	—	5,006	Amendes et pénalités	34
4,747	3	—	5,006	Divers	35
54,810	3	42,439	81,675	Total, autres recettes de sources propres	36
—	—	—	—	Recettes générales brutes de sources propres	37
—	4,023	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	3,176	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires	38
—	—	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	12,288	—	—	Part de l'impôt fédéral sur les successions	40
—	362,191	—	—	Péréquation	41
—	167,137	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	—	—	—	Subventions tenant lieu d'impôt	43
—	20,041	—	—	Autres	44
—	528,774	—	—	Total, transferts inconditionnels de l'administration publique fédérale	45
—	163,118	—	—	Transferts conditionnels:	
—	4,487	—	—	Administration publique fédérale	46
—	167,605	—	—	Administrations publiques locales	47
—	696,379	—	—	Total, transferts conditionnels	48
—	—	—	—	Total des transferts provenant des autres échelons de l'administration publique	49
54,810	696,382	42,439	81,675	Recettes générales brutes	50

**TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970 - Continued
ONTARIO**

No.	Gross general revenue by source	Total as per Table 1 Total (Tableau 1)	Economic classification Classification économique		
			Direct taxes — Impôts directs aux		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
	Taxes:				
1	Personal income	762,086	762,086	—	—
2	Corporation income	441,038	—	441,038	—
3	On premiums of insurance companies	27,050	—	—	27,050
4	Other on corporations	9,085	—	—	9,085
5	Real property	2,034	—	—	2,034
6	General sales	645,284	—	—	645,284
7	Motor fuel	394,585	—	—	394,585
8	Alcoholic beverage	—	—	—	—
9	Tobacco	72,983	—	—	72,983
10	On amusements and admissions to places of entertainment	22,353	—	—	22,353
11	On other commodities and services	—	—	—	—
12	On succession duties	73,182	73,182	—	—
	Health insurance levies:				
13	Hospitalization premiums	284,850	—	—	—
14	Medicare premiums	190,781	—	—	—
15	Sub-total	475,631	—	—	—
16	Other	22,945	—	—	22,945
17	Total, taxes	2,948,256	835,268	441,038	1,196,319
	Privileges, licences and permits:				
18	Liquor control and regulations	43,205	—	—	43,205
19	Motor vehicles	149,973	—	—	76,908
20	Natural resources	69,333	—	25,868	6,256
21	Other	20,831	—	—	5,971
22	Total, privileges, licences and permits	283,342		25,868	132,340
	Sales of goods and services:				
23	General (other than items 24 and 25)	49,059	—	—	1,098
24	Manpower training	32,394	—	—	—
25	Institutional	6,441	—	—	—
26	Total, sales of goods and services	87,894	—	—	1,098
	Return on investments:				
	Remittances from own enterprises:				
27	From liquor boards (trading profits only)	137,200	—	—	137,200
28	From other enterprises	—	—	—	—
29	Sub-total	137,200	—	—	137,200
30	Interest	186,948	—	—	—
31	Discount or premiums	1,999	—	—	—
32	Profit on foreign exchange	96	—	—	—
33	Total, investment income	326,243	—	—	137,200
	Other revenue from own sources:				
34	Fines and penalties	25,511	—	—	—
35	Miscellaneous	2,188	—	—	—
36	Total, other revenue from own sources	27,699	—	—	—
37	Gross general revenue from own sources	3,673,434	835,268	466,906	1,466,957
	Transfers from other levels of government:				
	Unconditional transfers from federal government:				
38	Statutory subsidies	4,624	—	—	—
39	Share of federal corporation income tax on privately owned public power utilities	8,795	—	—	—
40	Share of federal estate tax	26,818	—	—	—
41	Equalization	—	—	—	—
42	Established Programs (Interim Arrangements) Act	—	—	—	—
43	Grants-in-lieu of taxes	—	—	—	—
44	Other	—	—	—	—
45	Total, unconditional transfers from the federal government	40,237	—	—	—
	Conditional transfers:				
46	From the federal government	703,981	—	—	—
47	From local governments	3,710	—	—	—
48	Total, conditional transfers	707,691	—	—	—
49	Total, transfers from other levels of government	747,928	—	—	—
50	Gross general revenue	4,421,362	835,268	466,906	1,466,957

TABLEAU 7. Classification économique des recettes générales brutes, par province; année financière terminée le 31 mars, 1970 — suite
ONTARIO

Economic classification Classification économique					
Transfers from — Transferts versés par					
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique	Investment income — Revenu de placements	Other revenue — Autres recettes	Recettes générales brutes par source	
(d)	(e)	(f)	(g)		N°
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
284,850	—	—	—	Imposition destinée à l'assurance-maladie:	
190,781	—	—	—	Assurance-hospitalisation	13
475,631	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
475,631	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
—	—	—	—	Privilèges, licences et permis:	
68,524	—	—	4,541	Contrôle et réglementation des alcools	18
10,630	—	26,575	4	Véhicules automobiles	19
401	—	—	14,459	Ressources naturelles	20
79,555	—	26,575	19,004	Autres	21
—	—	—	—	Total, privilèges, licences et permis	22
94	389	—	47,478	Ventes de biens et services:	
—	—	—	32,394	Générales (autres que les postes 24 et 25)	23
—	—	—	6,441	Formation de la main-d'oeuvre	24
94	389	—	86,313	Etablissements publics	25
—	—	—	—	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	—	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	—	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	186,948	—	Intérêt	30
—	—	1,999	—	Prime ou escompte	31
—	—	96	—	Bénéfice sur opérations de change	32
—	—	189,043	—	Total, revenus de placements	33
25,511	—	—	—	Autres recettes de sources propres:	
443	—	—	1,745	Amendes et pénalités	34
25,954	—	—	1,745	Divers	35
581,234	389	215,618	107,062	Total, autres recettes de sources propres	36
—	—	—	—	Recettes générales brutes de sources propres	37
—	4,624	—	—	Transferts provenant des autres échelons de l'administration publique	
—	8,795	—	—	Transferts inconditionnels de l'administration publique fédérale	
—	—	—	—	Subventions statutaires	38
—	26,818	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	—	—	—	Part de l'impôt fédéral sur les successions	40
—	—	—	—	Péréquation	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	—	—	—	Subventions tenant lieu d'impôt	43
—	—	—	—	Autres	44
—	40,237	—	—	Total, transferts inconditionnels de l'administration publique fédérale	45
—	703,981	—	—	Transferts conditionnels:	
—	3,710	—	—	Administration publique fédérale	46
—	707,691	—	—	Administrations publiques locales	47
—	747,928	—	—	Total, transferts conditionnels	48
581,234	748,317	215,618	107,062	Total des transferts provenant des autres échelons de l'administration publique	49
—	—	—	—	Recettes générales brutes	50

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970 - Continued
MANITOBA

No.	Gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
1	Taxes:				
2	Personal income	81,226	81,226	—	—
3	Corporation income	31,687	—	31,687	—
4	On premiums of insurance companies	2,278	—	—	2,278
5	Other on corporations	—	—	—	—
6	Real property	—	—	—	—
7	General sales	67,932	—	—	67,932
8	Motor fuel	44,311	—	—	44,311
9	Alcoholic beverage	—	—	—	—
10	Tobacco	8,787	—	—	8,787
11	On amusements and admissions to places of entertainment	1,979	—	—	1,979
12	Other commodities and services	4,828	—	—	4,828
13	On succession duties	—	—	—	—
14	Health insurance levies:				
15	Hospitalization premiums	24,827	—	—	—
16	Medicare premiums	20,261	—	—	—
17	Sub-total	45,088	—	—	—
18	Other	2,038	—	—	2,038
19	Total, taxes	290,154	81,226	31,687	132,153
20	Privileges, licences and permits:				
21	Liquor control and regulations	3,610	—	—	3,610
22	Motor vehicles	15,423	—	—	8,425
23	Natural resources	6,987	—	—	894
24	Other	1,067	—	—	1,012
25	Total, privileges, licences and permits	27,087	—	—	13,941
26	Sales of goods and services:				
27	General (other than items 24 and 25)	9,041	—	—	1,827
28	Manpower training	3,878	—	—	—
29	Institutional	538	—	—	—
30	Total, sales of goods and services	13,457	—	—	1,827
31	Return on investments:				
32	Remittances from own enterprises:				
33	From liquor boards (trading profits only)	23,936	—	—	23,936
34	From other enterprises	—	—	—	—
35	Sub-totals	23,936	—	—	23,936
36	Interest	29,213	—	—	—
37	Discount or premiums	5	—	—	—
38	Profit on foreign exchange	—	—	—	—
39	Total, investment income	53,154	—	—	23,936
40	Other revenue from own sources:				
41	Fines and penalties	1,210	—	—	43
42	Miscellaneous	759	—	—	—
43	Total, other revenue from own sources	1,969	—	—	43
44	Gross general revenue from own sources	385,821	81,226	31,687	171,900
45	Transfers from other levels of government:				
46	Unconditional transfers from federal government:				
47	Statutory subsidies	1,907	—	—	—
48	Share of federal corporation income tax on privately owned public power utilities	1,008	—	—	—
49	Share of federal estate tax	6,015	—	—	—
50	Equalization	42,147	—	—	—
51	Established Programs (Interim Arrangements) Act	—	—	—	—
52	Grants-in-lieu of taxes	—	—	—	—
53	Other	—	—	—	—
54	Total, unconditional transfers from the federal government	51,077	—	—	—
55	Conditional transfers:				
56	From the federal government	105,214	—	—	—
57	From local governments	2,200	—	—	—
58	Total, conditional transfers	107,414	—	—	—
59	Total, transfers from other levels of government	158,491	—	—	—
60	Gross general revenue	544,312	81,226	31,687	171,900

TABLEAU 7. Classification économique des recettes générales brutes, par province; année financière terminée le 31 mars, 1970 — suite
MANITOBA

Economic classification Classification économique					
Transfers from — Transferts versés par					
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique	Investment income — Revenu de placements	Other revenue — Autres recettes	Recettes générales brutes par source	
(d)	(e)	(f)	(g)		N°
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
24,827	—	—	—	Imposition destinée à l'assurance-maladie:	
20,261	—	—	—	Assurance-hospitalisation	13
45,088	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
45,088	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
6,642	—	—	356	Privilèges, licences et permis:	
1,074	—	4,990	29	Contrôle et réglementation des alcools	18
40	—	—	15	Véhicules automobiles	19
7,756	—	4,990	400	Ressources naturelles	20
—	—	—	—	Autres	21
—	—	—	—	Total, privilèges, licences et permis	22
45	177	11	6,981	Ventes de biens et services:	
—	—	—	3,878	Générales (autres que les postes 24 et 25)	23
—	—	—	538	Formation de la main-d'oeuvre	24
45	177	11	11,397	Etablissements publics	25
—	—	—	—	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	—	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	—	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	29,213	—	Intérêt	30
—	—	5	—	Prime ou escompte	31
—	—	—	—	Bénéfice sur opérations de change	32
—	—	29,218	—	Total, revenus de placements	33
1,151	—	—	16	Autres recettes de sources propres:	
39	—	—	720	Amendes et pénalités	34
1,190	—	—	736	Divers	35
54,079	177	34,219	12,533	Total, autres recettes de sources propres	36
—	—	—	—	Recettes générales brutes de sources propres	37
—	1,907	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	1,008	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires	38
—	—	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	6,015	—	—	Part de l'impôt fédéral sur les successions	40
—	42,147	—	—	Péréquation	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	—	—	—	Subventions tenant lieu d'impôt	43
—	—	—	—	Autres	44
—	51,077	—	—	Total, transferts inconditionnels de l'administration publique fédérale ..	45
—	105,214	—	—	Transferts conditionnels:	
—	2,200	—	—	Administration publique fédérale	46
—	107,414	—	—	Administrations publiques locales	47
—	158,491	—	—	Total, transferts conditionnels	48
54,079	158,668	34,219	12,533	Total des transferts provenant des autres échelons de l'administration publique ..	49
—	—	—	—	Recettes générales brutes	50

**TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970 - Continued
SASKATCHEWAN**

No.	Gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct Taxes — Impôts directs aux		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Enterprises	
thousands of dollars					
	Taxes:				
1	Personal income	63,915	63,915	—	—
2	Corporation income	22,529	—	22,529	—
3	On premiums of insurance companies	1,976	—	—	1,976
4	Other on corporations	—	—	—	—
5	Real property	198	—	—	198
6	General sales	64,670	—	—	64,670
7	Motor fuel	47,520	—	—	47,520
8	Alcoholic beverage	—	—	—	—
9	Tobacco	6,127	—	—	6,127
10	On amusements and admissions to places of entertainment	253	—	—	253
11	On other commodities and services	—	—	—	—
12	On succession duties	—	—	—	—
	Health insurance levies:				
13	Hospitalization premiums	12,650	—	—	—
14	Medicare premiums	5,914	—	—	—
15	Sub-total	18,564	—	—	—
16	Other	1,900	—	—	1,900
17	Total, taxes	227,652	63,915	22,529	122,644
	Privileges, licences and permits:				
18	Liquor control and regulations	256	—	—	23
19	Motor vehicles	13,900	—	—	7,867
20	Natural resources	37,815	—	—	18,090
21	Other	1,928	—	—	668
22	Total, privileges, licences and permits	53,899	—	—	26,648
	Sales of goods and services:				
23	General (other than items 24 and 25)	11,879	—	—	3,249
24	Manpower training	2,537	—	—	—
25	Institutional	1,516	—	—	—
26	Total, sales of goods and services	15,932	—	—	3,249
	Return on investments:				
	Remittances from own enterprises:				
27	from liquor boards (trading profits only)	20,110	—	—	20,110
28	from other enterprises	9,405	—	—	—
29	Sub-total	29,515	—	—	20,110
30	Interest	49,564	1	—	—
31	Discount or premiums	16	—	—	—
32	Profit on foreign exchange	1	—	—	—
33	Total, investment income	79,096	1	—	20,110
	Other revenue from own sources:				
34	Fines and penalties	1,898	—	—	8
35	Miscellaneous	292	—	—	—
36	Total, other revenue from own sources	2,190	—	—	8
37	Gross general revenue from own sources	378,769	63,916	22,529	172,659
	Transfers from other levels of government:				
	Unconditional transfers from federal government:				
38	Statutory subsidies	2,144	—	—	—
39	Share of federal corporation income tax on privately owned public power utilities	31	—	—	—
40	Share of federal estate tax	3,856	—	—	—
41	Equalization	10,495	—	—	—
42	Established Programs (Interim Arrangements) Act	—	—	—	—
43	Grants-in-lieu of taxes	—	—	—	—
44	Other	—	—	—	—
45	Total, unconditional transfers from the federal government	16,526	—	—	—
	Conditional transfers:				
46	From the federal government	107,902	—	—	—
47	From local governments	1,524	—	—	—
48	Total, conditional transfers	109,426	—	—	—
49	Total, transfers from other levels of government	125,952	—	—	—
50	Gross general revenue	504,721	63,916	22,529	172,659

TABLEAU 7. Classification économique des recettes générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
SASKATCHEWAN

Economic classification Classification économique					
Transfers from — Transfers versés par					
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique	Investment income — Revenu de placements	Other revenue — Autres recettes	Recettes générales brutes par source	
(d)	(e)	(f)	(g)		N°
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers.....	5
—	—	—	—	Taxe de vente générale.....	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services.....	11
—	—	—	—	Sur les droits de succession	12
12,650	—	—	—	Imposition destinée à l'assurance-maladie:	
5,914	—	—	—	Assurance-hospitalisation	13
18,564	—	—	—	Assurance-maladie.....	14
—	—	—	—	Total partiel	15
18,564	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
233	—	—	—	Privilèges, licences et permis:	
5,852	—	—	181	Contrôle et réglementation des alcools	18
1,561	—	17,577	587	Véhicules automobiles	19
325	—	—	935	Ressources naturelles.....	20
7,971	—	17,577	1,703	Autres	21
—	—	—	—	Total, privilèges, licences et permis	22
2	35	—	8,593	Ventes de biens et services:	
—	—	—	2,537	Générales (autres que les postes 24 et 25)	23
—	—	—	1,516	Formation de la main-d'oeuvre	24
2	35	—	12,646	Etablissements publics	25
—	—	—	—	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	9,405	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	9,405	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	49,351	212	Intérêt	30
—	—	16	—	Prime ou escompte.....	31
—	—	1	—	Bénéfice sur opérations de change	32
—	—	58,773	212	Total, revenus de placements	33
1,890	—	—	—	Autres recettes de sources propres:	
—	—	—	292	Amendes et pénalités	34
1,890	—	—	292	Divers	35
28,427	35	76,350	14,853	Total, autres recettes de sources propres	36
—	—	—	—	Recettes générales brutes de sources propres	37
—	2,144	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	31	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires.....	38
—	—	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique.....	39
—	3,856	—	—	Part de l'impôt fédéral sur les successions	40
—	10,495	—	—	Péréquation.....	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires).....	42
—	—	—	—	Subventions tenant lieu d'impôt.....	43
—	—	—	—	Autres	44
—	16,526	—	—	Total, transferts inconditionnels de l'administration publique fédérale..	45
—	107,902	—	—	Transferts conditionnels:	
—	1,524	—	—	Administration publique fédérale.....	46
—	109,426	—	—	Administrations publiques locales	47
—	125,952	—	—	Total, transferts conditionnels	48
28,427	125,987	76,350	14,853	Total des transferts provenant des autres échelons de l'administration publique.	49
—	—	—	—	Recettes générales brutes	50

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970 - Continued
ALBERTA

No.	Gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification Classification économique		
			Direct taxes — Impôts directs aux		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)	(c)
			thousands of dollars		
1	Taxes:				
2	Personal income	134,042	134,042	—	—
3	Corporation income	63,967	—	63,967	—
4	On premiums of insurance companies	4,296	—	—	4,296
5	Other on corporations	—	—	—	—
6	Real property	—	—	—	—
7	General sales	—	—	—	—
8	Motor fuel	80,367	—	—	80,367
9	Alcoholic beverage	—	—	—	—
10	Tobacco	8,105	—	—	8,105
11	On amusements and admissions to places of entertainment	1,864	—	—	1,864
12	On other commodities and services	—	—	—	—
13	On succession duties	1	1	—	—
14	Health insurance levies:				
15	Hospitalization premiums	—	—	—	—
16	Medicare premiums	50,063	—	—	—
17	Sub-total	50,063	—	—	—
18	Other	4,733	—	—	4,733
19	Total, taxes	347,438	134,043	63,967	99,365
20	Privileges, licences and permits:				
21	Liquor control and regulations	1,837	—	—	1,738
22	Motor vehicles	24,596	—	—	14,643
23	Natural resources	266,968	—	—	13,003
24	Other	5,772	—	—	2,797
25	Total, privileges, licences and permits	299,173	—	—	32,181
26	Sales of goods and services:				
27	General (other than items 24 and 25)	15,223	—	—	5,500
28	Manpower training	6,427	—	—	—
29	Institutional	6,252	—	—	—
30	Total, sales of goods and services	27,902	—	—	5,500
31	Return on investments:				
32	Remittances from own enterprises:				
33	From liquor boards (trading profits only)	45,167	—	—	45,167
34	From other enterprises	1,044	—	—	—
35	Sub-total	46,211	—	—	45,167
36	Interest	70,022	—	—	—
37	Discount or premiums	46	—	—	—
38	Profit on foreign exchange	—	—	—	—
39	Total, investment income	116,279	—	—	45,167
40	Other revenue from own sources:				
41	Fines and penalties	3,349	—	—	—
42	Miscellaneous	474	—	—	—
43	Total, other revenue from own sources	3,823	—	—	—
44	Gross general revenue from own sources	794,615	134,043	63,967	182,213
45	Transfers from other levels of government:				
46	Unconditional transfers from federal government:				
47	Statutory subsidies	3,008	—	—	—
48	Share of federal corporation income tax on privately owned public power utilities	7,038	—	—	—
49	Share of federal estate tax	7,323	—	—	—
50	Equalization	184	—	—	—
51	Established Programs (Interim Arrangements) Act	—	—	—	—
52	Grants-in-lieu of taxes	—	—	—	—
53	Other	—	—	—	—
54	Total, unconditional transfers from the federal government	17,553	—	—	—
55	Conditional transfers:				
56	From the federal government	187,937	—	—	—
57	From local governments	12,259	—	—	—
58	Total, conditional transfers	200,196	—	—	—
59	Total, transfers from other levels of government	217,749	—	—	—
60	Gross general revenue	1,012,364	134,043	63,967	182,213

TABLEAU 7. Classification économique des recettes générales brutes, par province; année financière terminée le 31 mars, 1970

ALBERTA

Economic classification Classification économique					
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes	Recettes générales brutes par source	N ^o
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique				
(d)	(e)	(f)	(g)		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
—	—	—	—	Imposition destinée à l'assurance-maladie:	
50,063	—	—	—	Assurance-hospitalisation	13
50,063	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
50,063	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
99	—	—	—	Privilèges, licences et permis:	
9,398	—	—	555	Contrôle et réglementation des alcools	18
1,588	—	182,032	70,345	Véhicules automobiles	19
1,436	—	—	1,539	Ressources naturelles	20
—	—	—	—	Autres	21
12,521	—	182,032	72,439	Total, privilèges, licences et permis	22
12	66	—	9,645	Ventes de biens et services:	
—	—	—	6,427	Générales (autres que les postes 24 et 25)	23
—	71	—	6,181	Formation de la main-d'œuvre	24
12	137	—	22,253	Établissements publics	25
—	—	—	—	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	1,044	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	1,044	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	70,022	—	Intérêt	30
—	—	46	—	Prime ou escompte	31
—	—	—	—	Bénéfice sur opérations de change	32
—	—	71,112	—	Total, revenus de placements	33
3,349	—	—	—	Autres recettes de sources propres:	
—	—	6	468	Amendes et pénalités	34
3,349	—	6	468	Divers	35
65,945	137	253,150	95,160	Total, autres recettes de sources propres	36
—	—	—	—	Recettes générales brutes de sources propres	37
—	3,008	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	7,038	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires	38
—	7,323	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les	39
—	184	—	—	services d'utilité publique	
—	—	—	—	Part de l'impôt fédéral sur les successions	40
—	—	—	—	Péréquation	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	—	—	—	Subventions tenant lieu d'impôt	43
—	—	—	—	Autres	44
—	17,553	—	—	Total, transferts inconditionnels de l'administration publique fédérale	45
—	187,937	—	—	Transferts conditionnels:	
—	12,259	—	—	Administration publique fédérale	46
—	200,196	—	—	Administrations publiques locales	47
—	217,749	—	—	Total, transferts conditionnels	48
65,945	217,886	253,150	95,160	Total des transferts provenant des autres échelons de l'administration publique	49
—	—	—	—	Recettes générales brutes	50

**TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970 - Continued
BRITISH COLUMBIA**

No.	Gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification Classification économique		
			Direct taxes — Impôts directs aux		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
1	Taxes:				
2	Personal income	190,606	190,606	—	—
3	Corporation income	86,507	—	86,507	—
4	On premiums of insurance companies	5,773	—	—	5,773
5	Other on corporations	—	—	—	—
6	Real property	14,383	—	—	14,383
7	General sales	209,571	—	—	209,571
8	Motor fuel	76,986	—	—	76,986
9	Alcoholic beverage	—	—	—	—
10	Tobacco	—	—	—	—
11	On amusements and admissions to places of entertainment	2,954	—	—	2,954
12	On other commodities and services	2,497	—	—	2,497
13	On succession duties	22,722	22,722	—	—
14	Health insurance levies:				
15	Hospitalization premiums	—	—	—	—
16	Medicare premiums	67,905	—	—	—
17	Sub-total.....	67,905	—	—	—
18	Other	425	—	—	425
19	Total, taxes	680,329	213,328	86,507	312,589
20	Privileges, licences and permits:				
21	Liquor control and regulations	884	—	—	786
22	Motor vehicles	35,483	—	—	20,545
23	Natural resources	168,060	—	30,739	46,805
24	Other	5,108	—	—	3,347
25	Total, privileges, licences and permits	209,535	—	30,739	71,483
26	Sales of goods and services:				
27	General (other than items 24 and 25)	52,002	—	—	9,198
28	Manpower training	8,510	—	—	—
29	Institutional	7,725	—	—	—
30	Total, sales of goods and services	68,237	—	—	9,198
31	Return on investments:				
32	Remittances from own enterprises:				
33	From liquor boards (trading profits only)	61,741	—	—	61,741
34	From other enterprises	—	—	—	—
35	Sub-total	61,741	—	—	61,741
36	Interest	41,674	—	—	—
37	Discount or premiums	—	—	—	—
38	Profit on foreign exchange	—	—	—	—
39	Total, investment income	103,415	—	—	61,741
40	Other revenue from own sources:				
41	Fines and penalties	2,163	—	—	—
42	Miscellaneous	175	—	—	145
43	Total, other revenue from own sources	2,338	—	—	145
44	Gross general revenue from own sources	1,063,854	213,328	117,246	455,156
45	Transfers from other levels of government:				
46	Unconditional transfers from federal government:				
47	Statutory subsidies	1,672	—	—	—
48	Share of federal corporation income tax on privately owned public power utilities	477	—	—	—
49	Share of federal estate tax	—	—	—	—
50	Equalization	—	—	—	—
51	Established Programs (Interim Arrangements) Act	—	—	—	—
52	Grants-in-lieu of taxes	275	—	—	—
53	Other	—	—	—	—
54	Total, unconditional transfers from the federal government	2,424	—	—	—
55	Conditional transfers:				
56	From the federal government	186,932	—	—	—
57	From local governments	16,610	—	—	—
58	Total, conditional transfers	203,542	—	—	—
59	Total, transfers from other levels of government	205,966	—	—	—
60	Gross general revenue	1,269,820	213,328	117,246	455,156

TABLEAU 7. Classification économique des recettes générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
COLOMBIE-BRITANNIQUE

Economic classification Classification économique					
Transfers from — Transferts versés par					
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique	Investment income — Revenu de placements	Other revenue — Autres recettes	Recettes générales brutes par source	
(d)	(e)	(f)	(g)		N°
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
—	—	—	—	Imposition destinée à l'assurance-maladie:	
67,905	—	—	—	Assurance-hospitalisation	13
67,905	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
67,905	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
98	—	—	—	Privilèges, licences et permis:	
14,938	—	—	—	Contrôle et réglementation des alcools	18
2,859	—	87,657	—	Véhicules automobiles	19
87	—	—	1,674	Ressources naturelles	20
17,982	—	87,657	1,674	Autres	21
—	—	—	—	Total, privilèges, licences et permis	22
—	—	—	42,804	Ventes de biens et services:	
—	—	—	8,510	Générales (autres que les postes 24 et 25)	23
—	—	—	7,725	Formation de la main-d'oeuvre	24
—	—	—	59,039	Établissements publics	25
—	—	—	—	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	—	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	—	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	41,674	—	Intérêts	30
—	—	—	—	Prime ou escompte	31
—	—	—	—	Bénéfice sur opérations de change	32
—	—	41,674	—	Total, revenus de placements	33
2,163	—	—	—	Autres recettes de sources propres:	
—	—	—	30	Amendes et pénalités	34
2,163	—	—	30	Divers	35
88,050	—	129,331	60,743	Total, autres recettes de sources propres	36
—	—	—	—	Recettes générales brutes de sources propres	37
—	1,672	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	477	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires	38
—	—	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	—	—	—	Part de l'impôt fédéral sur les successions	40
—	—	—	—	Péréquation	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	275	—	—	Subventions tenant lieu d'impôt	43
—	—	—	—	Autres	44
—	2,424	—	—	Total, transferts inconditionnels de l'administration publique fédérale	45
—	186,932	—	—	Transferts conditionnels:	
—	16,610	—	—	Administration publique fédérale	46
—	203,542	—	—	Administrations publiques locales	47
—	205,966	—	—	Total, transferts conditionnels	48
88,050	205,966	129,331	60,743	Total des transferts provenant des autres échelons de l'administration publique	49
—	—	—	—	Recettes générales brutes	50

**TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year,
Ended March 31, 1970 - Continued
YUKON**

No.	Gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income	—	—	—	—
2	Corporation income	—	—	—	—
3	On premiums of insurance companies	—	—	—	—
4	Other on corporations.....	—	—	—	—
5	Real property.....	636	—	—	636
6	General sales	—	—	—	—
7	Motor fuel.....	1,470	—	—	1,470
8	Alcoholic beverage.....	263	—	—	263
9	Tobacco	—	—	—	—
10	On amusements and admissions to places of entertainment.....	18	—	—	18
11	On other commodities and services	—	—	—	—
12	On succession duties.....	—	—	—	—
	Health insurance levies:				
13	Hospitalization premiums	—	—	—	—
14	Medicare premiums	—	—	—	—
15	Sub-total	—	—	—	—
16	Other	4	—	—	4
17	Total, taxes	2,391	—	—	2,391
	Privileges, licences and permits:				
18	Liquor control and regulations	22	—	—	22
19	Motor vehicles	495	—	—	409
20	Natural resources	54	—	—	5
21	Other	98	—	—	32
22	Total, privileges, licences and permits	669	—	—	468
	Sales of goods and services:				
23	General (other than items 24 and 25).....	1,024	—	—	—
24	Manpower training.....	—	—	—	—
25	Institutional.....	—	—	—	—
26	Total, sales of goods and services	1,024	—	—	—
	Return on investments:				
	Remittances from own enterprises:				
27	From liquor boards (trading profits only)	1,281	—	—	1,281
28	From other enterprises.....	—	—	—	—
29	Sub-total	1,281	—	—	1,281
30	Interest	306	—	—	—
31	Discount or premiums.....	—	—	—	—
32	Profit on foreign exchange	—	—	—	—
33	Total, investment income	1,587	—	—	1,281
	Other revenue from own sources:				
34	Fines and penalties	48	—	—	—
35	Miscellaneous	41	—	—	—
36	Total, other revenue from own sources	89	—	—	—
37	Gross general revenue from own sources	5,760	—	—	4,140
	Transfers from other levels of government:				
	Unconditional transfers from federal government:				
38	Statutory subsidies	—	—	—	—
39	Share of federal corporation income tax on privately owned public power utilities.....	148	—	—	—
40	Share of federal estate tax	—	—	—	—
41	Equalization	6,662	—	—	—
42	Established Program: (Interim Arrangements) Act	—	—	—	—
43	Grants-in-lieu of taxes.....	—	—	—	—
44	Other.....	—	—	—	—
45	Total, unconditional transfers from the federal government.....	6,810	—	—	—
	Conditional transfers:				
46	From the federal government.....	5,395	—	—	—
47	From local governments	—	—	—	—
48	Total, conditional transfers	5,395	—	—	—
49	Total, transfers from other levels of government	12,205	—	—	—
50	Gross general revenue	17,965	—	—	4,140

¹ Represents subsidies and special compensation in lieu of imposing certain taxes and for amortization payments on outstanding loans.

TABLEAU 7. Classification économique des recettes générales brutes, par province, année financière terminée le 31 mars, 1970 - suite
YUKON

Economic classification Classification économique					
Transfers from Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes	Recettes générales brutes par source	N°
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique				
(d)	(e)	(f)	(g)		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
—	—	—	—	Imposition destinée à l'assurance-maladie:	
—	—	—	—	Assurance-hospitalisation	13
—	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
—	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
—	—	—	—	Privileges, licences et permis:	
83	—	—	—	Contrôle et réglementation des alcools	18
49	—	—	3	Véhicules automobiles	19
1	—	—	—	Ressources naturelles	20
133	—	—	65	Autres	21
—	—	—	68	Total, privilèges, licences et permis	22
—	316	—	708	Ventes de biens et services:	
—	—	—	—	Générales (autres que les postes 24 et 25)	23
—	—	—	—	Formation de la main-d'oeuvre	24
—	—	—	—	Établissements publics	25
—	316	—	708	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	—	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	—	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	306	—	Intérêt	30
—	—	—	—	Prime ou escompte	31
—	—	—	—	Bénéfice sur opérations de change	32
—	—	306	—	Total, revenus de placements	33
48	—	—	—	Autres recettes de sources propres:	
—	—	—	—	Amendes et pénalités	34
48	—	—	41	Divers	35
181	316	306	41	Total, autres recettes de sources propres	36
—	—	—	817	Recettes générales brutes de sources propres	37
—	—	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	148	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires	38
—	—	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	6,662 ¹	—	—	Part de l'impôt fédéral sur les successions	40
—	—	—	—	Péréquation	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	—	—	—	Subventions tenant lieu d'impôt	43
—	—	—	—	Autres	44
—	6,810	—	—	Total, transferts inconditionnels de l'administration publique fédérale	45
—	5,395	—	—	Transferts conditionnels	
—	—	—	—	Administration publique fédérale	46
—	5,395	—	—	Administrations publiques locales	47
—	12,205	—	—	Total, transferts conditionnels	48
181	12,521	306	817	Total des transferts provenant des autres échelons de l'administration publique.	49
—	—	—	—	Recettes générales brutes	50

¹ Comprend les subventions et versements spéciaux pour remplacer certains impôts ou amortir des prêts en cours.

TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970 - Continued
NORTHWEST TERRITORIES

		Economic classification Classification économique			
		Direct taxes Impôts directs aux		Indirect taxes Impôts indirects	
		Persons Particuliers	Business Entreprises		
		(a)	(b)		(c)
No.	Gross general revenue by source	Total as per Table 1 Total (Tableau 1)	thousands of dollars		
	Taxes:				
1	Personal income	-	-	-	-
2	Corporation income	-	-	-	-
3	On premiums of insurance companies	-	-	-	-
4	Other on corporations	-	-	-	-
5	Real property	-	-	-	-
6	General sales	-	-	-	-
7	Motor fuel	1,514	-	-	1,514
8	Alcoholic beverage	-	-	-	-
9	Tobacco	-	-	-	-
10	On amusements and admissions to places of entertainment	-	-	-	-
11	On other commodities and services	559	-	-	559
12	On succession duties	-	-	-	-
	Health insurance levies:				
13	Hospitalization premiums	-	-	-	-
14	Medicare premiums	-	-	-	-
15	Sub-total	-	-	-	-
16	Other	-	-	-	-
17	Total, taxes	2,073	-	-	2,073
	Privileges, licences and permits:				
18	Liquor control and regulations	89	-	-	89
19	Motor vehicles	425	-	-	329
20	Natural resources	44	-	-	2
21	Other	82	-	-	77
22	Total, privileges, licences and permits	640	-	-	497
	Sales of goods and services:				
23	General (other than items 24 and 25)	1,960	-	-	40
24	Manpower training	191	-	-	-
25	Institutional	-	-	-	-
26	Total, sales of goods and services	2,151	-	-	40
	Return on investments:				
	Remittances from own enterprises:				
27	From liquor boards (trading profits only)	2,150	-	-	2,150
28	From other enterprises	-	-	-	-
29	Sub-total	2,150	-	-	2,150
30	Interest	543	-	-	-
31	Discount or premiums	-	-	-	-
32	Profit on foreign exchange	-	-	-	-
33	Total, investment income	2,693	-	-	2,150
	Other revenue from own sources:				
34	Fines and penalties	44	-	-	-
35	Miscellaneous	16	-	-	-
36	Total, other revenue from own sources	60	-	-	-
37	Gross general revenue from own sources	7,617	-	-	4,760
	Transfers from other levels of government:				
	Unconditional transfers from federal government:				
38	Statutory subsidies	-	-	-	-
39	Share of federal corporation income tax on privately owned public power utilities	49	-	-	-
40	Share of federal estate tax	-	-	-	-
41	Equalization	10,319	-	-	-
42	Established Programs (Interim Arrangements) Act	-	-	-	-
43	Grants-in-lieu of taxes	-	-	-	-
44	Other	-	-	-	-
45	Total, unconditional transfers from the federal government	10,368	-	-	-
	Conditional transfers:				
46	From the federal government	18,366	-	-	-
47	From local governments	4	-	-	-
48	Total, conditional transfers	18,370	-	-	-
49	Total, transfers from other levels of government	28,738	-	-	-
50	Gross general revenue	36,355	-	-	4,760

¹ Represents subsidies and special compensation in lieu of imposing certain taxes and for amortization payments on outstanding loans.

TABLEAU 7. Classification économique des recettes générales brutes, par province, année financière terminée le 31 mars, 1970 - suite
TERRITOIRES-DU-NORD-OUEST

Economic classification — Classification économique					
Transfers from — Transferts versés par					
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique	Investment income — Revenu de placements	Other revenue — Autres recettes	Recettes générales brutes par source	
(d)	(e)	(f)	(g)		N°
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
—	—	—	—	Imposition destinée à l'assurance-maladie:	
—	—	—	—	Assurance-hospitalisation	13
—	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
—	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
—	—	—	—	Privilèges, licences et permis	
92	—	—	—	Contrôle et réglementation des alcools	18
42	—	—	4	Véhicules automobiles	19
—	—	—	—	Ressources naturelles	20
—	—	—	5	Autres	21
134	—	—	9	Total, privilèges, licences et permis	22
—	—	—	1,920	Ventes de biens et services	
—	—	—	191	Générales (autres que les postes 24 et 25)	23
—	—	—	—	Formation de la main-d'oeuvre	24
—	—	—	—	Etablissements publics	25
—	—	—	2,111	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements	
—	—	—	—	Versés par ses propres entreprises:	
—	—	—	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	—	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	543	—	Intérêt	30
—	—	—	—	Prime ou escompte	31
—	—	—	—	Bénéfice sur opérations de change	32
—	—	543	—	Total, revenus de placements	33
44	—	—	—	Autres recettes de sources propres	
—	—	—	16	Amendes et pénalités	34
44	—	—	16	Divers	35
178	—	543	2,136	Total, autres recettes de sources propres	36
—	—	—	—	Recettes générales brutes de sources propres	37
—	—	—	—	Transferts provenant des autres échelons de l'administration publique	
—	49	—	—	Transferts inconditionnels de l'administration publique fédérale	
—	—	—	—	Subventions statutaires	38
—	—	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	10,319 ¹	—	—	Part de l'impôt fédéral sur les successions	40
—	—	—	—	Péréquation	41
—	—	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	—	—	—	Subventions tenant lieu d'impôt	43
—	—	—	—	Autres	44
—	10,368	—	—	Total, transferts inconditionnels de l'administration publique fédérale	45
—	18,366	—	—	Transferts conditionnels	
—	4	—	—	Administration publique fédérale	46
—	18,370	—	—	Administrations publiques locales	47
—	28,738	—	—	Total, transferts conditionnels	48
—	—	—	—	Total des transferts provenant des autres échelons de l'administration publique	49
178	28,738	543	2,136	Recettes générales brutes	50

¹ Comprend les subventions et versements spéciaux pour remplacer certains impôts ou amortir des prêts en cours.

**TABLE 7. Economic Classification of Gross General Revenue, by Province for Fiscal Year
Ended March 31, 1970 - Concluded
CANADA, ALL PROVINCES**

No.	Gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs aux		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
1	Taxes:				
2	Personal income	2, 142, 443	2, 142, 443	—	—
3	Corporation income	861, 606	—	861, 606	—
4	On premiums of insurance companies	66, 101	—	—	66, 101
5	Other on corporations	53, 921	—	—	53, 921
6	Real property	42, 176	—	—	42, 176
7	General sales	1, 675, 185	—	—	1, 675, 185
8	Motor fuel	1, 019, 853	—	—	1, 019, 853
9	Alcoholic beverage	1, 089	—	—	1, 089
10	Tobacco	171, 365	—	—	171, 365
11	On amusements and admissions to places of entertainment	45, 024	—	—	45, 024
12	On other commodities and services	64, 115	—	—	64, 115
13	On succession duties	140, 539	140, 539	—	—
14	Health insurance levies:				
15	Hospitalization premiums	322, 327	—	—	—
16	Medicare premiums	334, 924	—	—	—
17	Sub-total	657, 251	—	—	—
18	Other	38, 260	—	—	38, 260
19	Total, taxes	6, 978, 928	2, 282, 982	861, 606	3, 177, 089
20	Privileges, licences and permits:				
21	Liquor control and regulations	89, 297	—	—	88, 742
22	Motor vehicles	363, 161	—	—	191, 309
23	Natural resources	631, 072	—	74, 295	115, 392
24	Other	55, 419	—	—	23, 122
25	Total, privileges, licences and permits	1, 138, 949	—	74, 295	418, 565
26	Sales of goods and services:				
27	General (other than items 24 and 25)	179, 853	—	—	24, 092
28	Manpower training	109, 017	—	—	—
29	Institutional	33, 157	—	—	—
30	Total, sales of goods and services	322, 027	—	—	24, 092
31	Return on investments:				
32	Remittances from own enterprises:				
33	From liquor boards (trading profits only)	416, 259	—	—	416, 259
34	From other enterprises	10, 476	—	—	—
35	Sub-total	426, 735	—	—	416, 259
36	Interest	432, 029	1	—	—
37	Discount or premiums	2, 161	—	—	—
38	Profit on foreign exchange	97	—	—	—
39	Total, investment income	861, 022	1	—	416, 259
40	Other revenue from own sources:				
41	Fines and penalties	41, 974	—	—	205
42	Miscellaneous	14, 108	—	—	4, 569
43	Total, other revenue from own sources	56, 082	—	—	4, 774
44	Gross general revenue from own sources	9, 357, 008	2, 282, 983	935, 901	4, 040, 779
45	Transfers from other levels of government:				
46	Unconditional transfers from federal government:				
47	Statutory subsidies	31, 568	—	—	—
48	Share of federal corporation income tax on privately owned public power utilities	23, 847	—	—	—
49	Share of federal estate tax	59, 868	—	—	—
50	Equalization	705, 647	—	—	—
51	Established Program: (Interim Arrangements) Act	167, 137	—	—	—
52	Grants-in-lieu of taxes	2, 024	—	—	—
53	Other	20, 041	—	—	—
54	Total, unconditional transfers from the federal government	970, 050	—	—	—
55	Conditional transfers:				
56	From the federal government	1, 753, 171	—	—	—
57	From local governments	42, 844	—	—	—
58	Total, conditional transfers	1, 796, 015	—	—	—
59	Total, transfers from other levels of government	2, 766, 065	—	—	—
60	Gross general revenue	12, 123, 073	2, 282, 983	935, 901	4, 040, 779

TABLEAU 7. Classification économique des recettes générales brutes, par province, année financière terminée le 31 mars, 1970 — fin
CANADA, TOUTES LES PROVINCES

Economic classification Classification économique				Recettes générales brutes par source	N°
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique				
(d)	(e)	(f)	(g)		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Sur le revenu des particuliers	1
—	—	—	—	Sur le revenu des sociétés	2
—	—	—	—	Sur les primes des compagnies d'assurance	3
—	—	—	—	Autres frappant les sociétés	4
—	—	—	—	Fonciers	5
—	—	—	—	Taxe de vente générale	6
—	—	—	—	Taxe sur les carburants	7
—	—	—	—	Taxe sur les boissons alcooliques	8
—	—	—	—	Taxe sur tabacs	9
—	—	—	—	Taxe sur les spectacles et les billets d'entrée	10
—	—	—	—	Taxe sur autres biens et services	11
—	—	—	—	Sur les droits de succession	12
322,327	—	—	—	Imposition destinée à l'assurance-maladie:	
334,924	—	—	—	Assurance-hospitalisation	13
657,251	—	—	—	Assurance-maladie	14
—	—	—	—	Total partiel	15
657,251	—	—	—	Autres	16
—	—	—	—	Total, impôts	17
555	—	—	—	Privilèges, licences et permis	
164,804	—	—	7,048	Contrôle et réglementation des alcools	18
22,771	—	346,957	71,657	Véhicules automobiles	19
2,317	—	—	29,980	Ressources naturelles	20
190,447	—	346,957	108,685	Autres	21
—	—	—	—	Total, privilèges, licences et permis	22
224	1,008	11	154,518	Ventes de biens et services	
—	—	—	109,017	Générales (autres que les postes 24 et 25)	23
—	71	—	33,086	Formation de la main-d'oeuvre	24
224	1,079	11	296,621	Établissements publics	25
—	—	—	—	Total, ventes de biens et services	26
—	—	—	—	Revenus de placements:	
—	—	—	—	Versés par ses propres entreprises:	
—	—	10,476	—	Provenant des régies des alcools (profits d'exploitation seulement)	27
—	—	10,476	—	Provenant des autres entreprises	28
—	—	—	—	Total partiel	29
—	—	431,816	212	Intérêt	30
—	—	2,161	—	Prime ou escompte	31
—	—	97	—	Bénéfice sur opérations de change	32
—	—	444,550	212	Total, revenus de placements	33
41,753	—	—	16	Autres recettes de sources propres:	
483	3	6	9,047	Amendes et pénalités	34
42,236	3	6	9,063	Divers	35
890,158	1,082	791,524	414,581	Total, autres recettes de sources propres	36
—	—	—	—	Recettes générales brutes de sources propres	37
—	31,568	—	—	Transferts provenant des autres échelons de l'administration publique:	
—	23,847	—	—	Transferts inconditionnels de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires	38
—	59,868	—	—	Part de l'impôt fédéral sur le revenu des sociétés privées engagées dans les services d'utilité publique	39
—	705,647	—	—	Part de l'impôt fédéral sur les successions	40
—	167,137	—	—	Péréquation	41
—	2,024	—	—	Programme existant (loi sur les arrangements provisoires)	42
—	20,041	—	—	Subventions tenant lieu d'impôt	43
—	970,050	—	—	Autres	44
—	—	—	—	Total, transferts inconditionnels de l'administration publique fédérale	45
—	1,753,171	—	—	Transferts conditionnels	
—	42,844	—	—	Administration publique fédérale	46
—	1,796,015	—	—	Administrations publiques locales	47
—	2,766,065	—	—	Total, transferts conditionnels	48
890,158	2,767,147	791,524	414,581	Total des transferts provenant des autres échelons de l'administration publique	49
—	—	—	—	Recettes générales brutes	50

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970
NEWFOUNDLAND**

No.	Gross general expenditures by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	General government services:			
1	Executive and administrative	11,047	4,157	6,867
2	Legislative	756	102	621
3	Research, planning and statistics	9	—	9
4	Total, general government services	11,812	4,259	7,497
	Protection of persons and property:			
5	Law enforcement	1,218	864	354
	Corrections:			
6	Juvenile delinquents	677	341	336
7	Other	898	547	351
8	Police	3,881	1,098	2,783
9	Fire	1,266	872	394
10	Emergency measures	125	94	29
11	Other	168	116	44
12	Total, protection of persons and property	8,233	3,932	4,291
	Transportation and communications:			
13	Air	299	—	—
14	Road	52,650	8,813	42,175
15	Rail	—	—	—
16	Water	256	—	256
17	Telecommunications	—	—	—
18	Other	15	—	—
19	Total, transportation and communications	53,220	8,813	42,431
	Health:			
20	Hospital care	47,427	6,467	934
21	General health	985	321	431
22	Public health	1,212	387	671
23	Medical, dental and allied services	15,083	2,140	12,166
24	Total, health	64,707	9,315	14,202
	Social welfare:			
25	Old age assistance — Pensions	1	—	—
26	Other aid to the aged	990	659	324
27	Aid to the blind — Pensions	350	—	—
28	Aid to the disabled — Pensions	50	—	—
29	Aid to the unemployed and unemployables	33,246	105	6
30	Mothers' allowances	—	—	—
31	Child welfare	4,405	347	161
32	Labour	226	139	87
33	Winter work projects	—	—	—
34	Other	2,160	1,708	452
35	Total, social welfare	41,428	2,958	1,030

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970
TERRE-NEUVE

Economic classification Classification économique					
Transfers to Transferts versés aux			Other expenditures Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
—	—	—	23	Services de l'administration publique générale:	
33	—	—	—	Exécutif et administration	1
—	—	—	—	Législatif	2
33	—	—	23	Recherche, planification et statistique	3
				Total, services de l'administration publique générale	4
—	—	—	—	Protection de la personne et de la propriété:	
—	—	—	—	Application de la loi	5
—	—	—	—	Services correctionnels:	
—	—	—	—	Jeunesse délinquante	6
—	—	—	—	Autres	7
—	—	—	—	Police	8
—	—	—	—	Incendies	9
2	—	—	—	Mesures d'urgence	10
8	—	—	—	Autres	11
10	—	—	—	Total, protection de la personne et de la propriété	12
—	299	—	—	Transports et communications:	
—	—	1,662	—	Par air	13
—	—	—	—	Par route	14
—	—	—	—	Par voie ferrée	15
—	—	—	—	Par eau	16
—	—	—	—	Télécommunication	17
—	—	—	15	Autres	18
—	299	1,662	15	Total, transports et communications	19
1,033	—	38,993	—	Santé:	
233	—	—	—	Soins hospitaliers	20
154	—	—	—	Hygiène en général	21
777	—	—	—	Hygiène publique	22
2,197	—	—	—	Services médicaux, dentaires et assimilés	23
		38,993	—	Total, santé	24
1	—	—	—	Bien-être social:	
7	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
350	—	—	—	Autre assistance-vieillesse	26
50	—	—	—	Allocation aux aveugles: pensions	27
33,135	—	—	—	Allocation aux invalides: pensions	28
—	—	—	—	Aide aux chômeurs et aux inemployables	29
3,897	—	—	—	Allocations familiales	30
—	—	—	—	Bien-être de l'enfance	31
—	—	—	—	Main-d'oeuvre	32
—	—	—	—	Organisation de travaux d'hiver	33
—	—	—	—	Autres	34
37,440	—	—	—	Total, bien-être social	35

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
NEWFOUNDLAND - Concluded

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	1,059	420	434
37	Parks, beaches and other recreational areas	956	271	685
38	Physical culture	304	69	182
39	Other	159	78	35
40	Total, recreational and cultural services	2,478	838	1,336
	Education:			
41	Schools operated by local authorities	46,728	281	1,101
42	Universities, colleges and other schools	24,849	3,649	14,045
43	Manpower training	4,534	—	1,672
44	Education of the handicapped	607	413	124
45	Contributions to teachers' superannuation and pensions	— 348	—	— 348
46	Other	1,721	646	547
47	Total, education	78,091	4,989	17,141
	Natural resources and primary industries:			
48	Fish and game	3,863	609	721
49	Forests	4,708	1,139	3,540
50	Lands: settlement and agriculture	2,649	631	1,276
51	Minerals and mines	375	192	183
52	Water resources	241	4	198
53	Other	247	162	85
54	Total, natural resources and primary industries	12,083	2,737	6,003
55	Trade and industrial development	8,397	287	8,037
56	Local government planning and development	3,468	844	673
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	153	—	146
58	Discount on securities sold (or amount amortized)	7	—	—
59	Premium on securities purchased (or amount amortized)	—	—	—
60	Interest	33,641	—	—
61	Loss on foreign exchange	4	—	—
62	Total, debt charges (excluding retirements)	33,805	—	146
63	Own enterprises	2,254	—	1,063
	Other expenditures:			
64	Housing	2,544	47	170
65	Home owners or real property tax subsidies	—	—	—
66	Other	1,725	—	—
67	Total, other expenditures	4,269	47	170
68	Total	324,245	39,019	104,020
69	Unconditional transfers	2,798	—	—
70	Total, gross general expenditure	327,043	39,019	104,020

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
TERRE-NEUVE - fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
205	—	—	—	Loisirs et culture:	
—	—	—	—	Archives, galeries d'art, musées et bibliothèques	36
53	—	—	—	Parcs, plages et autres lieux de divertissement	37
36	—	10	—	Culture physique	38
294	—	10	—	Autres	39
				Total, loisirs et culture	40
45,346	—	—	—	Éducation:	
7,155	—	—	—	Écoles relevant des autorités locales	41
2,862	—	—	—	Universités, collèges et autres écoles	42
70	—	—	—	Formation de la main-d'oeuvre	43
—	—	—	—	Éducation des handicapés	44
528	—	—	—	Contributions aux fonds de pension et de retraite des enseignants	45
55,961	—	—	—	Autres	46
				Total, éducation	47
20	2,387	—	126	Ressources naturelles et industries primaires:	
29	—	—	—	Chasse et pêche	48
13	139	590	—	Forêts	49
—	—	—	—	Terres: colonisation et agriculture	50
—	—	—	39	Minéraux et mines	51
—	—	—	—	Ressources hydrauliques	52
62	2,526	590	165	Autres	53
73	—	—	—	Total, ressources naturelles et industries primaires	54
2	—	1,947	2	Expansion commerciale et industrielle	55
—	—	—	7	Planification et développement des administrations publiques locales	56
—	—	—	7	Service de la dette (remboursements exclus):	
—	—	—	7	Commissions sur la vente de titre et autres frais de gestion	57
33,640	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti)	58
—	—	—	—	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
33,640	—	—	1	Intérêt	60
—	—	—	4	Perte sur les opérations de change	61
33,640	—	—	19	Total, service de la dette (remboursements exclus)	62
—	—	—	1,191	Propres entreprises publiques	63
2,087	240	—	—	Autres dépenses:	
—	—	—	—	Habitation	64
—	—	1,725	—	Subventions aux propriétaires d'habitation	65
2,087	240	1,725	—	Autres	66
131,799	3,065	44,927	1,415	Total, autres dépenses	67
—	—	2,798	—	Total	68
131,799	3,065	47,725	1,415	Transferts inconditionnels	69
				Total, dépenses générales brutes	70

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
PRINCE EDWARD ISLAND**

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	General government services:			
1	Executive and administrative	3,966	1,220	2,290
2	Legislative	238	151	84
3	Research, planning and statistics	88	43	45
4	Total, general government services	4,292	1,414	2,419
	Protection of persons and property:			
5	Law enforcement	168	133	35
	Corrections:			
6	Juvenile delinquents	14	—	—
7	Other	144	68	76
8	Police	381	—	381
9	Fire	53	—	—
10	Emergency measures	26	22	4
11	Other	579	185	394
12	Total, protection of persons and property	1,365	408	890
	Transportation and communications:			
13	Air	—	—	—
14	Road	12,172	2,235	9,893
15	Rail	—	—	—
16	Water	116	—	22
17	Telecommunications	—	—	—
18	Other	—	—	—
19	Total, transportation and communications	12,288	2,235	9,915
	Health:			
20	Hospital care	9,011	1,579	419
21	General health	301	104	129
22	Public health	1,618	881	701
23	Medical, dental and allied services	626	204	117
24	Total, health	11,556	2,768	1,366
	Social welfare:			
25	Old age assistance - Pensions	585	—	—
26	Other aid to the aged	2,040	1,242	798
27	Aid to the blind - Pensions	51	—	—
28	Aid to the disabled - Pensions	40	—	—
29	Aid to the unemployed and unemployables	3,712	19	9
30	Mothers' allowances	—	—	—
31	Child welfare	444	62	12
32	Labour	104	64	40
33	Winter work projects	—	—	—
34	Other	180	108	55
35	Total, social welfare	7,156	1,495	914

TABLEAU 8. Classification économique des dépenses générales brutes, par provinces; année financière terminée le 31 mars, 1970 - suite
ÎLE-DU-PRINCE-ÉDOUARD

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
—	—	22	434	Services de l'administration publique générale:	
3	—	—	—	Exécutif et administration	1
—	—	—	—	Législatif	2
—	—	—	—	Recherche, planification et statistique	3
3	—	22	434	Total, services de l'administration publique générale	4
—	—	—	—	Protection de la personne et de la propriété:	
—	—	—	—	Application de la loi	5
14	—	—	—	Services correctionnels:	
—	—	—	—	Jeunesse délinquante	6
—	—	—	—	Autres	7
—	—	—	—	Police	8
—	—	53	—	Incendies	9
—	—	—	—	Mesures d'urgence	10
—	—	—	—	Autres	11
14	—	53	—	Total, protection de la personne et de la propriété	12
—	—	—	—	Transports et communications:	
—	—	—	—	Par air	13
—	—	44	—	Par route	14
—	—	—	—	Par voie ferrée	15
—	94	—	—	Par eau	16
—	—	—	—	Télécommunication	17
—	—	—	—	Autres	18
—	94	44	—	Total, transports et communications	19
—	—	7,013	—	Santé:	
68	—	—	—	Soins hospitaliers	20
10	—	26	—	Hygiène en général	21
305	—	—	—	Hygiène publique	22
383	—	—	—	Services médicaux, dentaires et assimilés	23
—	—	7,039	—	Total, santé	24
585	—	—	—	Bien-être social:	
—	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
51	—	—	—	Autre assistance-vieillesse	26
40	—	—	—	Allocation aux aveugles: pensions	27
3,684	—	—	—	Allocation aux invalides: pensions	28
—	—	—	—	Aide aux chômeurs et aux inemployables	29
—	—	—	—	Allocations familiales	30
370	—	—	—	Bien-être de l'enfance	31
—	—	—	—	Main-d'oeuvre	32
—	—	—	—	Organisation de travaux d'hiver	33
17	—	—	—	Autres	34
4,747	—	—	—	Total, bien-être social	35

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
PRINCE EDWARD ISLAND - Concluded

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages Rémunérations	Other Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	46	36	9
37	Parks, beaches and other recreational areas	708	205	503
38	Physical culture.....	92	—	92
39	Other	259	35	184
40	Total, recreational and cultural services	1,105	276	788
	Education:			
41	Schools operated by local authorities	9,259	298	399
42	Universities, colleges and other schools	7,325	1,091	2,086
43	Manpower training	965	—	965
44	Education of the handicapped	32	9	—
45	Contributions to teachers' superannuation and pensions	1	—	1
46	Other	211	71	124
47	Total, education	17,793	1,469	3,575
	Natural resources and primary industries:			
48	Fish and game	339	186	129
49	Forests	10	10	—
50	Lands: settlement and agriculture	1,420	495	153
51	Minerals and mines	—	—	—
52	Water resources	100	38	62
53	Other	—	—	—
54	Total, natural resources and primary industries	1,869	729	344
55	Trade and industrial development.....	1,542	119	1,263
56	Local government planning and development	383	63	318
	Debt charges(excluding retirements):			
57	Commission on sale of securities and other management charges.....	5	—	5
58	Discount on securities sold (or amount amortized)	96	—	96
59	Premium on securities purchased (or amount amortized).....	19	—	—
60	Interest	7,479	—	—
61	Loss on foreign exchange	—	—	—
62	Total, debt charges (excluding retirements)	7,599	—	101
63	Own enterprises	708	—	—
	Other expenditures:			
64	Housing.....	261	—	261
65	Home owners or real property tax subsidies	—	—	—
66	Other	- 282	—	- 282
67	Total, other expenditures	- 21	—	- 21
68	Total	67,635	10,976	21,872
69	Unconditional transfers	543	—	—
70	Total, gross general expenditure	68,178	10,976	21,872

TABLEAU 8. Classification économique des dépenses générales brutes, par provinces; année financière terminée le 31 mars, 1970 - suite
ÎLE-DU-PRINCE-ÉDOUARD - fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
1	—	—	—	Loisirs et culture:	
—	—	—	—	Archives, galeries d'art, musées et bibliothèques.....	36
—	—	—	—	Parcs, plages et autres lieux de divertissement	37
—	—	—	—	Culture physique	38
40	—	—	—	Autres	39
41	—	—	—	Total, loisirs et culture	40
				Éducation:	
28	—	8,534	—	Écoles relevant des autorités locales	41
4,148	—	—	—	Universités, collèges et autres écoles	42
—	—	—	—	Formation de la main-d'oeuvre	43
23	—	—	—	Éducation des handicapés	44
—	—	—	—	Contributions aux fonds de pension et de retraite des enseignants	45
16	—	—	—	Autres	46
4,215	—	8,534	—	Total, éducation	47
				Ressources naturelles et industries primaires:	
—	24	—	—	Chasse et pêche	48
—	—	—	—	Forêts	49
259	451	—	62	Terres: colonisation et agriculture.....	50
—	—	—	—	Minéraux et mines	51
—	—	—	—	Ressources hydrauliques	52
—	—	—	—	Autres	53
259	475	—	62	Total, ressources naturelles et industries primaires.....	54
—	148	12	—	Expansion commerciale et industrielle	55
—	—	—	2	Planification et développement des administrations publiques locales	56
				Service de la dette (remboursements exclus):	
—	—	—	—	Commissions sur la vente de titre et autres frais de gestion.....	57
—	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti).....	58
—	—	—	19	Primes sur l'achat de valeurs mobilières (ou montant amorti).....	59
7,479	—	—	—	Intérêt	60
—	—	—	—	Perte sur les opérations de change	61
7,479	—	—	19	Total, service de la dette (remboursements exclus).....	62
—	708	—	—	Propres entreprises publiques.....	63
				Autres dépenses:	
—	—	—	—	Habitation.....	64
—	—	—	—	Subventions aux propriétaires d'habitation	65
—	—	—	—	Autres	66
—	—	—	—	Total, autres dépenses	67
17,141	1,425	15,704	517	Total	68
—	—	543	—	Transferts inconditionnels	69
17,141	1,425	16,247	517	Total, dépenses générales brutes.....	70

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
NOVA SCOTIA**

No.	Gross general expenditure by function	Total as per Table 2 Total (Tableau 2)	Economic classification - Classification économique	
			Goods and services - Biens et services	
			Salaries and wages - Rémunérations	Other - Autres
			(a)	(b)
			thousands of dollars	
	General government services:			
1	Executive and administrative	11,664	3,488	5,195
2	Legislative	645	37	608
3	Research, planning and statistics	1,084	-	1,074
4	Total, general government services	13,393	3,525	6,877
	Protection of persons and property:			
5	Law enforcement	1,532	804	692
	Corrections:			
6	Juvenile delinquents	888	549	339
7	Other	18	-	-
8	Police	2,179	27	2,152
9	Fire	97	79	18
10	Emergency measures	116	74	31
11	Other	3,686	2,440	1,246
12	Total, protection of persons and property	8,516	3,973	4,478
	Transportation and communications:			
13	Air	-	-	-
14	Road	62,742	12,240	50,502
15	Rail	-	-	-
16	Water	586	-	467
17	Telecommunications	44	-	41
18	Other	-	-	-
19	Total, transportation and communications	63,372	12,240	51,010
	Health:			
20	Hospital care	77,532	5,696	2,209
21	General health	3,263	2,024	1,074
22	Public health	5,884	2,792	2,490
23	Medical, dental and allied services	30,874	335	30,535
24	Total, health	117,553	10,847	36,308
	Social welfare:			
25	Old age assistance - Pensions	393	-	-
26	Other aid to the aged	-	-	-
27	Aid to the blind - Pensions	497	-	-
28	Aid to the disabled - Pensions	6,180	-	-
29	Aid to the unemployed and unemployables	15,771	-	-
30	Mothers' allowances	-	-	-
31	Child welfare	4,291	473	1,802
32	Labour	402	354	48
33	Winter work projects	53	-	-
34	Other	2,936	2,538	209
35	Total, social welfare	30,523	3,365	2,059

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
NOUVELLE-ÉCOSSE

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
196	—	64	2,721	Services de l'administration publique générale:	
—	—	—	—	Exécutif et administration	1
10	—	—	—	Législatif	2
206	—	64	2,721	Recherche, planification et statistique	3
				Total, services de l'administration publique générale	4
				Protection de la personne et de la propriété:	
13	—	23	—	Application de la loi	5
—	—	—	—	Services correctionnels	
—	—	—	—	Jeunesse délinquante	6
18	—	—	—	Autres	7
—	—	—	—	Police	8
—	—	—	—	Incendies	9
—	—	11	—	Mesures d'urgence	10
—	—	—	—	Autres	11
31	—	34	—	Total, protection de la personne et de la propriété	12
				Transports et communications:	
—	—	—	—	Par air	13
—	—	—	—	Par route	14
—	—	—	—	Par voie ferrée	15
—	119	—	—	Par eau	16
—	3	—	—	Télécommunication	17
—	—	—	—	Autres	18
—	122	—	—	Total, transports et communications	19
				Santé:	
155	—	69,472	—	Soins hospitaliers	20
134	—	31	—	Hygiène en général	21
—	—	587	15	Hygiène publique	22
4	—	—	—	Services médicaux, dentaires et assimilés	23
293	—	70,090	15	Total, santé	24
				Bien-être social:	
393	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
—	—	—	—	Autre assistance-vieillesse	26
497	—	—	—	Allocation aux aveugles: pensions	27
6,180	—	—	—	Allocation aux invalides: pensions	28
8,222	—	7,549	—	Aide aux chômeurs et aux inemployables	29
—	—	—	—	Allocations familiales	30
2,014	—	2	—	Bien-être de l'enfance	31
—	—	—	—	Main-d'oeuvre	32
—	—	53	—	Organisation de travaux d'hiver	33
189	—	—	—	Autres	34
17,495	—	7,604	—	Total, bien-être social	35

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
NOVA SCOTIA - Concluded

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	2,678	471	1,339
37	Parks, beaches and other recreational areas	264	—	264
38	Physical culture	403	—	370
39	Other	267	54	23
40	Total, recreational and cultural services	3,612	525	1,996
	Education:			
41	Schools operated by local authorities	54,078	1,308	100
42	Universities, colleges and other schools	47,464	10,165	11,124
43	Manpower training	4,530	—	4,511
44	Education of the handicapped	868	—	602
45	Contributions to teachers' superannuation and pensions	4,073	—	129
46	Other	4,559	598	1,297
47	Total, education	115,572	12,071	17,763
	Natural resources and primary industries:			
48	Fish and game	1,395	801	591
49	Forests	5,722	2,521	2,750
50	Lands; settlement and agriculture	5,883	1,779	1,812
51	Minerals and mines	1,244	658	583
52	Water resources	681	118	390
53	Other	281	—	281
54	Total, natural resources and primary industries	15,206	5,877	6,407
55	Trade and industrial development	8,879	790	6,018
56	Local government planning and development	3,571	278	265
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	232	—	232
58	Discount on securities sold (or amount amortized)	751	—	29
59	Premium on securities purchased (or amount amortized)	—	—	—
60	Interest	52,248	—	2,078
61	Loss on foreign exchange	1,511	—	—
62	Total, debt charges (excluding retirements)	54,742	—	2,339
63	Own enterprises	1,997	—	297
	Other expenditures:			
64	Housing	898	450	318
65	Home owners or real property tax subsidies	—	—	—
66	Other	67	—	67
67	Total, other expenditures	965	450	385
68	Total	437,901	53,941	136,202
69	Unconditional transfers	7,442	—	18
70	Total, gross general expenditure	445,343	53,941	136,220

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
NOUVELLE-ÉCOSSE - fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
868	—	—	—	Loisirs et culture:	
—	—	—	—	Archives, galeries d'art, musées et bibliothèques	36
32	—	1	—	Parcs, plages et autres lieux de divertissement	37
190	—	—	—	Culture physique	38
—	—	—	—	Autres	39
1,090	—	1	—	Total, loisirs et culture	40
1,780	—	50,890	—	Éducation:	
25,480	—	35	660	Écoles relevant des autorités locales	41
19	—	—	—	Universités, collèges et autres écoles	42
266	—	—	—	Formation de la main-d'oeuvre	43
—	—	—	—	Éducation des handicapés	44
2,664	—	—	3,944	Contributions aux fonds de pension et de retraite des enseignants	45
—	—	—	—	Autres	46
30,209	—	50,925	4,604	Total, éducation	47
3	—	—	—	Ressources naturelles et industries primaires:	
16	435	—	—	Chasse et pêche	48
217	1,681	—	394	Forêts	49
3	—	—	—	Terres: colonisation et agriculture	50
—	173	—	—	Minéraux et mines	51
—	—	—	—	Ressources hydrauliques	52
—	—	—	—	Autres	53
239	2,289	—	394	Total, ressources naturelles et industries primaires	54
101	1,961	—	9	Expansion commerciale et industrielle	55
9	—	3,019	—	Planification et développement des administrations publiques locales	56
—	—	—	—	Service de la dette (remboursements exclus):	
722	—	—	—	Commissions sur la vente de titre et autres frais de gestion	57
—	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti).....	58
45,105	—	5,065	—	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
—	—	—	1,511	Intérêt	60
—	—	—	—	Perte sur les opérations de change	61
45,827	—	5,065	1,511	Total, service de la dette (remboursements exclus)	62
—	1,700	—	—	Propres entreprises publiques	63
90	40	—	—	Autres dépenses:	
—	—	—	—	Habitation	64
—	—	—	—	Subventions aux propriétaires d'habitation	65
—	—	—	—	Autres	66
90	40	—	—	Total, autres dépenses	67
95,590	6,112	136,802	9,254	Total	68
—	—	7,424	—	Transferts inconditionnels	69
95,590	6,112	144,226	9,254	Total, dépenses générales brutes	70

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
NEW BRUNSWICK**

No.	Gross general expenditures by function	Total as per Table 2 Total (Tableau 2)	Economic classification Classification économique	
			Goods and services Biens et services	
			Salaries and wages Rémunérations	Other Autres
			(a)	(b)
			thousands of dollars	
	General government services:			
1	Executive and administrative	11,211	4,644	5,787
2	Legislative.....	1,949	585	1,355
3	Research, planning and statistics	222	—	172
4	Total, general government services	13,382	5,229	7,314
	Protection of persons and property:			
5	Law enforcement	1,820	1,510	287
	Corrections:			
6	Juvenile delinquents	334	228	101
7	Other	929	559	361
8	Police	1,843	—	1,843
9	Fire	80	56	24
10	Emergency measures	—	—	—
11	Other	1,836	1,288	518
12	Total, protection of persons and property	6,842	3,641	3,134
	Transportation and communications:			
13	Air	—	—	—
14	Road	45,779	12,032	30,299
15	Rail	—	—	—
16	Water	882	—	775
17	Telecommunications	—	—	—
18	Other	—	—	—
19	Total, transportation and communications	46,661	12,032	31,074
	Health:			
20	Hospital care	61,495	6,399	7,751
21	General health	2,386	1,578	351
22	Public health.....	2,792	1,767	887
23	Medical, dental and allied services	4,340	328	1,311
24	Total, health	71,013	10,072	10,300
	Social welfare:			
25	Old age assistance - Pensions	471	—	—
26	Other aid to the aged	—	—	—
27	Aid to the blind - Pensions	421	—	—
28	Aid to the disabled - Pensions	2,025	—	—
29	Aid to the unemployed and unemployables	19,372	1,814	304
30	Mothers' allowances	—	—	—
31	Child welfare	2,868	36	39
32	Labour	871	642	194
33	Winter work projects	—	—	—
34	Other	285	201	43
35	Total, social welfare	26,313	2,693	580

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 — suite
NOUVEAU-BRUNSWICK

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
169	—	23	588	Services de l'administration publique générale:	
9	—	—	—	Exécutif et administration	1
50	—	—	—	Législatif	2
	—	—	—	Recherche, planification et statistique	3
228	—	23	588	Total, services de l'administration publique générale	4
12	—	11	—	Protection de la personne et de la propriété:	
4	—	—	1	Application de la loi	5
9	—	—	—	Services correctionnels:	
—	—	—	—	Jeunesse délinquante	6
—	—	—	—	Autres	7
—	—	—	—	Police	8
—	—	—	—	Incendies	9
21	—	—	9	Mesures d'urgence	10
46	—	11	10	Autres	11
				Total, protection de la personne et de la propriété	12
—	—	—	—	Transports et communications:	
200	—	500	2,748	Par air	13
—	—	—	—	Par route	14
—	—	—	—	Par voie ferrée	15
—	—	—	107	Par eau	16
—	—	—	—	Télécommunication	17
—	—	—	—	Autres	18
200	—	500	2,855	Total, transports et communications	19
893	—	46,452	—	Santé:	
457	—	—	—	Soins hospitaliers.....	20
137	—	1	—	Hygiène en général	21
2,654	—	47	—	Hygiène publique	22
4,141	—	46,500	—	Services médicaux, dentaires et assimilés	23
				Total, santé	24
471	—	—	—	Bien-être social:	
—	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
421	—	—	—	Autre assistance-vieillesse	26
2,025	—	—	—	Allocation aux aveugles: pensions	27
17,206	—	1	47	Allocation aux invalides: pensions	28
—	—	—	—	Aide aux chômeurs et aux inemployables.....	29
2,793	—	—	—	Allocations familiales.....	30
35	—	—	—	Bien-être de l'enfance	31
—	—	—	—	Main-d'oeuvre	32
41	—	—	—	Organisation de travaux d'hiver	33
22,992	—	1	47	Autres.....	34
				Total, bien-être social	35

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
ended March 31, 1970 — Continued
NEW BRUNSWICK — Concluded

No.	Gross general expenditure by function	Total as per Table 2 Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	1,019	714	75
37	Parks, beaches and other recreational areas	825	—	611
38	Physical culture	275	—	176
39	Other	206	—	169
40	Total, recreational and cultural services	2,325	714	1,031
	Education:			
41	Schools operated by local authorities	93,051	60,475	30,836
42	Universities, colleges and other schools	31,142	3,698	3,571
43	Manpower training	3,434	—	3,434
44	Education of the handicapped	1,004	—	366
45	Contributions to teachers' superannuation and pensions	741	—	—
46	Other	2,961	1,340	1,587
47	Total, education	132,333	65,513	39,794
	Natural resources and primary industries:			
48	Fish and game	992	394	320
49	Forests	4,868	3,593	258
50	Lands: settlement and agriculture	11,162	1,972	5,240
51	Minerals and mines	371	215	154
52	Water resources	1,139	158	705
53	Other	749	315	431
54	Total, natural resources and primary industries	19,281	6,647	7,108
55	Trade and industrial development	3,986	328	1,907
56	Local government planning and development	1,867	1,315	424
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	549	—	96
58	Discount on securities, sold (or amount amortized)	447	—	447
59	Premium on securities purchased (or amount amortized)	—	—	—
60	Interest	27,730	—	—
61	Loss on foreign exchange	—	—	—
62	Total, debt charges (excluding retirements)	28,726	—	543
63	Own enterprises	4,600	—	—
	Other expenditures:			
64	Housing	—	—	—
65	Home owners or real property tax subsidies	—	—	—
66	Other	—	—	—
67	Total, other expenditures	—	—	—
68	Total	357,329	108,184	103,209
69	Unconditional transfers	14,732	—	188
70	Total, gross general expenditure	372,061	108,184	103,397

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 — suite
NOUVEAU-BRUNSWICK — fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N ^o
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
230	—	—	—	Loisirs et culture:	
1	—	—	213	Archives, galeries d'art, musées et bibliothèques	36
99	—	—	—	Parcs, plages et autres lieux de divertissement	37
34	—	3	—	Culture physique	38
364	—	3	213	Autres	39
				Total, loisirs et culture	40
1,713	—	25	2	Éducation:	
23,014	—	—	859	Écoles relevant des autorités locales	41
—	—	—	—	Universités, collèges et autres écoles	42
638	—	—	—	Formation de la main-d'oeuvre	43
53	—	—	688	Éducation des handicapés	44
34	—	—	—	Contributions aux fonds de pension et de retraite des enseignants	45
25,452	—	25	1,549	Autres	46
				Total, éducation	47
24	—	—	254	Ressources naturelles et industries primaires	
17	1,000	—	—	Chasse et pêche	48
1,175	1,655	—	1,120	Forêts	49
2	—	—	—	Terres: colonisation et agriculture	50
73	114	63	26	Minéraux et mines	51
—	—	—	3	Ressources hydrauliques	52
1,291	2,769	63	1,403	Autres	53
				Total, ressources naturelles et industries primaires	54
38	1,700	2	11	Expansion commerciale et industrielle	55
1	—	127	—	Planification et développement des administrations publiques locales	56
—	—	—	453	Service de la dette (remboursements exclus):	
—	—	—	—	Commissions sur la vente de titre et autres frais de gestion	57
—	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti)	58
—	—	—	—	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
27,730	—	—	—	Intérêt	60
—	—	—	—	Perte sur les opérations de change	61
27,730	—	—	453	Total, service de la dette (remboursements exclus)	62
—	4,600	—	—	Propres entreprises publiques	63
—	—	—	—	Autres dépenses:	
—	—	—	—	Habitation	64
—	—	—	—	Subventions aux propriétaires d'habitation	65
—	—	—	—	Autres	66
—	—	—	—	Total, autres dépenses	67
82,483	9,069	47,255	7,129	Total	68
—	—	14,544	—	Transferts inconditionnels	69
82,483	9,069	61,799	7,129	Total, dépenses générales brutes	70

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
QUEBEC**

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	General government services:			
1	Executive and administrative	119,135	52,262	60,698
2	Legislative	6,021	2,346	3,674
3	Research, planning and statistics	2,043	1,077	964
4	Total, general government services	127,199	55,685	65,336
	Protection of persons and property:			
5	Law enforcement	43,802	19,901	23,371
	Corrections:			
6	Juvenile delinquents	7,773	—	249
7	Other	21,500	11,878	9,579
8	Police	37,484	29,329	8,048
9	Fire	1,105	—	—
10	Emergency measures	1,450	152	568
11	Other	26,236	16,469	8,921
12	Total, protection of persons and property	139,350	77,729	50,736
	Transportation and communications:			
13	Air	1,091	—	1,003
14	Road	304,531	68,456	191,651
15	Rail	—	—	—
16	Water	2,978	—	2,000
17	Telecommunications	5,605	—	5,600
18	Other	594	—	590
19	Total, transportation and communications	314,799	68,456	200,844
	Health:			
20	Hospital care	752,901	1,946	29,700
21	General health	5,797	1,293	2,598
22	Public health	32,061	9,657	4,969
23	Medical, health and allied services	31,599	573	27,427
24	Total, health	822,358	13,469	64,694
	Social welfare:			
25	Old age assistance—Pensions	1,729	—	23
26	Other aid to the aged	19,749	215	24
27	Aid to the blind—Pensions	1,934	—	—
28	Aid to the disabled—Pensions	15,080	—	—
29	Aid to the unemployed and unemployables	200,408	—	—
30	Mothers' allowances	27,419	—	—
31	Child welfare	155,020	3,223	203
32	Labour	11,450	6,240	5,116
33	Winter work projects	5,602	—	—
34	Other	32,428	11,522	4,283
35	Total, social welfare	470,819	21,200	9,649

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
QUÉBEC

Economic classification — Classification économique					
Transfers to — Transferts versés aux					
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique	Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	
(c)	(d)	(e)	(f)		Nº
milliers de dollars					
1,487	107	47	4,534	Services de l'administration publique générale:	
—	—	—	1	Exécutive et administration.....	1
—	—	—	2	Législatif	2
1,487	107	47	4,537	Recherche, planification et statistique	3
				Total, services de l'administration publique générale	4
—	—	—	530	Protection de la personne et de la propriété:	
7,524	—	—	—	Application de la loi	5
—	—	—	—	Services correctionnels:	
89	—	—	43	Jeunesse délinquante	6
—	—	—	18	Autres	7
—	—	1,105	—	Police	8
—	—	730	—	Incendies	9
812	—	18	16	Mesures d'urgence	10
8,425	—	1,853	607	Autres	11
				Total, protection de la personne et de la propriété	12
—	88	—	—	Transports et communications:	
50	6	14,112	30,256	Par air.....	13
—	—	—	—	Par route.....	14
—	978	—	—	Par voie ferrée	15
—	—	—	5	Par eau	16
—	—	—	4	Télécommunication	17
50	1,072	14,112	30,265	Autres	18
				Total, transports et communications	19
10,873	—	710,354	28	Santé:	
1,906	—	—	—	Soins hospitaliers	20
5,729	—	11,703	3	Hygiène en général	21
3,599	—	—	—	Hygiène publique	22
22,107	—	722,057	31	Services médicaux, dentaires et assimilés	23
				Total, santé	24
1,706	—	—	—	Bien-être social:	
19,510	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
1,934	—	—	—	Autre assistance-vieillesse	26
15,080	—	—	—	Allocation aux aveugles: pensions	27
200,408	—	—	—	Allocation aux invalides: pensions	28
27,419	—	—	—	Aide aux chômeurs et aux inemployables	29
151,593	—	—	1	Allocations familiales	30
91	—	—	3	Bien-être de l'enfance	31
—	—	5,602	—	Main-d'oeuvre	32
16,623	—	—	—	Organisation de travaux d'hiver	33
434,364	—	5,602	4	Autres	34
				Total, bien-être social	35

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
QUEBEC - Concluded

No.	Gross general expenditures by function	Total as per Table 2 — Total (Tableau 2)	Economic classifications — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
thousands of dollars				
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	4,000	1,296	921
37	Parks, beaches and other recreational areas	13,679	4,138	8,477
38	Physical culture	4,585	—	261
39	Other.....	12,874	1,508	5,959
40	Total, recreational and cultural services	35,138	6,942	15,618
	Education:			
41	School operated by local authorities.....	620,957	1,553	8,620
42	Universities, colleges and other schools	252,208	29,216	1,042
43	Manpower training	41,617	—	41,617
44	Education of the handicapped	1,117	—	—
45	Contributions to teachers' superannuation and pensions	1,393	—	1,393
46	Other.....	41,244	8,567	3,725
47	Total, education	958,536	39,336	56,397
	Natural resources and primary industries:			
48	Fish and game.....	14,953	8,504	4,135
49	Forests.....	28,647	13,179	12,457
50	Lands: settlement and agriculture	85,020	20,772	31,253
51	Minerals and mines.....	4,790	2,651	2,091
52	Water resources.....	4,746	1,435	3,175
53	Other.....	5,483	4,687	613
54	Total, natural resources and primary industries	143,639	51,228	53,724
55	Trade and industrial development	24,819	6,456	14,287
56	Local government planning and development	8,341	3,096	3,445
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	278	—	278
58	Discount on securities sold (or amount amortized)	3,198	—	—
59	Premium on securities purchased (or amount amortized)	—	—	—
60	Interest.....	134,918	—	—
61	Loss on foreign exchange	1,551	—	47
62	Total, debt charges (excluding retirements)	139,945	—	325
63	Own enterprises	—	—	—
	Other expenditures:			
64	Housing	12,594	1,164	212
65	Home owners or real property tax subsidies	—	—	—
66	Other.....	1,022	—	948
67	Total, other expenditures	13,616	1,164	1,160
68	Total.....	3,198,559	344,761	536,215
69	Unconditional transfers	143,449	—	—
70	Total, gross general expenditure	3,342,008	344,761	536,215

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
QUÉBEC - fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	
Persons — Particuliers	Business — Enterprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		N°
milliers de dollars					
949	—	834	—	Loisirs et culture:	
250	—	—	814	Archives, galeries d'art, musées et bibliothèques	36
2,468	—	1,855	1	Parcs, plages et autres lieux de divertissement	37
5,336	62	8	1	Culture physique.....	38
9,003	62	2,697	816	Autres	39
				Total, loisirs et culture	40
284	—	610,500	—	Éducation:	
221,783	—	112	55	Écoles relevant des autorités locales	41
—	—	—	—	Universités, collèges et autres écoles	42
1,117	—	—	—	Formation de la main-d'oeuvre	43
—	—	—	—	Éducation des handicapés.....	44
28,919	31	—	2	Contributions aux fonds de pension et de retraite des enseignants.....	45
252,103	31	610,612	57	Autres.....	46
				Total, éducation	47
908	990	24	392	Ressources naturelles et industries primaires:	
124	—	1	2,886	Chasse et pêche	48
7,674	23,426	416	1,479	Forêts.....	49
45	—	3	—	Terres: colonisation et agriculture	50
34	—	101	1	Minéraux et mines.....	51
183	—	—	—	Ressources hydrauliques.....	52
8,968	24,416	545	4,758	Autres	53
				Total, ressources naturelles et industries primaires	54
971	2,409	46	650	Expansion commerciale et industrielle	55
443	1,289	14	54	Planification et développement des administrations publiques locales	56
—	—	—	—	Service de la dette (remboursements exclus):	
3,121	—	77	—	Commissions sur la vente de titre et autres frais de gestion	57
—	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti)	58
130,208	1,962	2,748	—	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
—	—	—	1,504	Intérêt	60
133,329	1,962	2,825	1,504	Perte sur les opérations de change	61
				Total, service de la dette (remboursements exclus)	62
—	—	—	—	Propres entreprises publiques	63
—	7,000	4,218	—	Autres dépenses:	
—	—	—	—	Habitation	64
74	—	—	—	Subvention aux propriétaires d'habitation.....	65
74	7,000	4,218	—	Autres.....	66
871,324	38,348	1,364,628	43,283	Total, autres dépenses	67
—	—	143,449	—	Total.....	68
871,324	38,348	1,508,077	43,283	Transferts inconditionnels	69
				Total, dépenses générales brutes	70

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
ONTARIO

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	General government services:			
1	Executive and administrative	108,294	38,503	45,145
3	Legislative	5,486	165	5,211
3	Research, planning and statistics	3,510	—	3,210
4	Total, general government services	117,290	38,668	53,566
	Protection of persons and property:			
5	Law enforcement	44,068	21,569	22,397
	Corrections:			
6	Juvenile delinquents	13,712	6,351	4,103
7	Other	41,430	22,630	18,249
8	Police	51,026	38,761	12,233
9	Fire	1,244	879	365
10	Emergency measures	1,277	329	59
11	Other	31,238	24,349	1,224
12	Total, protection of persons and property	183,995	114,868	58,630
	Transportation and communications:			
13	Air	755	—	755
14	Road	476,362	79,920	229,470
15	Rail	2,508	661	1,847
16	Water	—	—	—
17	Telecommunications	—	—	—
18	Other	—	—	—
19	Total, transportation and communications	479,625	80,581	232,072
	Health:			
20	Hospital care	847,743	105,854	37,327
21	General health	28,437	14,689	7,790
22	Public health	43,377	6,270	14,544
23	Medical, dental and allied services	255,895	4,100	229,453
24	Total, health	1,175,452	130,913	289,114
	Social welfare:			
25	Old age assistance — Pensions	4	—	—
26	Other aid to the aged	21,682	—	—
27	Aid to the blind — Pensions	191	—	—
28	Aid to the disabled — Pensions	881	—	—
29	Aid to the unemployed and unemployables.....	156,128	12	—
30	Mothers' allowances	—	—	—
31	Child welfare	38,341	596	124
32	Labour	4,831	3,461	1,365
33	Winter work projects	—	—	—
34	Other	17,930	7,484	704
35	Total, social welfare	239,988	11,553	2,193

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
ONTARIO

Economic classification — Classification économique					
Transfers to — Transferts versés aux					
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique	Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	
(c)	(d)	(e)	(f)		N°
milliers de dollars					
—	—	26	24,620	Services de l'administration publique générale:	
4	—	—	106	Exécutif et administration	1
300	—	—	—	Législatif	2
304	—	26	24,726	Recherche, planification et statistique	3
				Total, services de l'administration publique générale	4
102	—	—	—	Protection de la personne et de la propriété:	
				Application de la loi	5
3,258	—	—	—	Services correctionnels:	
3	—	448	100	Jeunesse délinquante	6
2	—	30	—	Autres	7
—	—	—	—	Police	8
—	—	—	—	Incendies	9
5,665	—	889	—	Measures d'urgence	10
9,030	—	—	—	Autres	11
		1,367	100	Total, protection de la personne et de la propriété	12
				Transports et communications:	
—	—	—	—	Par air	13
931	—	139,039	27,002	Par route	14
—	—	—	—	Par voie ferrée	15
—	—	—	—	Par eau	16
—	—	—	—	Télécommunication	17
—	—	—	—	Autres	18
931	—	139,039	27,002	Total, transports et communications	19
				Santé:	
458	—	703,286	818	Soins hospitaliers	20
5,809	—	149	—	Hygiène en général	21
6,010	—	16,553	—	Hygiène publique	22
17,831	—	4,511	—	Services médicaux, dentaires et assimilés	23
30,108	—	724,499	818	Total, santé	24
				Bien-être social:	
4	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
21,349	333	—	—	Autre assistance-vieillesse	26
191	—	—	—	Allocation aux aveugles: pensions	27
881	—	—	—	Allocation aux invalides: pensions	28
99,046	—	57,070	—	Aide aux chômeurs et aux inemployables	29
—	—	—	—	Allocations familiales	30
35,401	—	2,220	—	Bien-être de l'enfance	31
5	—	—	—	Main-d'oeuvre	32
—	—	—	—	Organisation de travaux d'hiver	33
7,950	—	1,781	11	Autres	34
164,827	333	61,071	11	Total, bien-être social	35

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
ONTARIO - Concluded**

No.	Gross general expenditure by function	Total as per Table 2 Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	15,235	505	2,419
37	Parks, beaches and other recreational areas	30,156	9,074	13,510
38	Physical culture	564	—	383
39	Other	4,747	—	1,566
40	Total, recreational and cultural services	50,702	9,579	17,878
	Education:			
41	Schools operated by local authorities	788,414	8,440	9,638
42	Universities, colleges and other schools	429,953	26,053	69,941
43	Manpower training	28,777	—	28,777
44	Education of the handicapped	8,706	—	8,427
45	Contributions to teachers' superannuation and pensions	64,963	—	617
46	Other	80,597	2,542	23,066
47	Total, education	1,401,410	37,035	140,466
	Natural resources and primary industries:			
48	Fish and game	23	—	23
49	Forests	42,964	35,280	7,458
50	Lands: settlement and agriculture	43,066	18,545	9,687
51	Minerals and mines	6,791	2,515	4,276
52	Water resources	16,072	4,802	5,015
53	Other	—	—	—
	Total, natural resources and primary industries	108,916	61,142	26,459
55	Trade and industrial development	22,842	8,456	14,101
56	Local government planning and development	19,381	6,947	6,388
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	268	—	268
58	Discount on securities sold (or amount amortized)	38	—	38
59	Premium on securities purchased (or amount amortized)	—	—	—
60	Interest	249,542	—	2,079
61	Loss on foreign exchange	992	—	—
62	Total, debt charges (excluding retirements)	250,840	—	2,385
63	Own enterprises	8,555	—	30
	Other expenditures:			
64	Housing	19,895	82	19,813
65	Home owners or real property tax subsidies	123,847	—	—
66	Other	163	—	87
67	Total, other expenditures	143,905	82	19,900
68	Total	4,202,901	499,824	863,182
69	Unconditional transfers	63,022	—	—
70	Total, gross general expenditure	4,265,923	499,824	863,182

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 — suite
ONTARIO — fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)				(f)
milliers de dollars					
12,222	—	89	—	Loisirs et culture:	
98	—	1,200	6,274	Archives, galeries d'art, musées et bibliothèques	36
181	—	—	—	Parcs, plages et autres lieux de divertissement	37
1,855	—	1,326	—	Culture physique	58
14,356	—	2,615	6,274	Autres	39
28,31	—	9	—	Total, loisirs et culture	40
19	—	770,317	—	Éducation:	
332,604	—	153	1,202	Écoles relevant des autorités locales	41
—	—	—	—	Universités, collèges et autres écoles	42
279	—	—	—	Formation de la main-d'oeuvre	43
—	—	—	64,346	Éducation des handicapés	44
54,794	—	195	—	Contributions aux fonds de pension et de retraite des enseignants	45
387,696	—	770,665	65,548	Autres	46
—	—	—	—	Total, éducation	47
47	—	117	62	Ressources naturelles et industries primaires:	
1,854	6,168	6,812	—	Chasse et pêche	48
143	240	5,872	—	Forêts	49
—	—	—	—	Terres: colonisation et agriculture	50
2,044	6,408	12,801	62	Minéraux et mines	51
225	—	29	31	Ressources hydrauliques	52
170	—	5,876	—	Autres	53
—	—	—	—	Total, ressources naturelles et industries primaires	54
247,463	—	—	992	Expansion commerciale et industrielle	55
247,463	—	—	992	Planification et développement des administrations publiques locales	56
—	8,525	—	—	Service de la dette (remboursements exclus):	
—	—	—	—	Commissions sur la vente de titre et autres frais de gestion	57
—	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti)	58
—	—	—	—	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
—	—	—	—	Intérêt	60
—	—	—	992	Perte sur les opérations de change	61
—	—	—	992	Total, service de la dette (remboursements exclus)	62
—	—	—	—	Propres entreprises publiques	63
—	—	—	—	Autres dépenses:	
123,847	—	—	—	Habitation	64
—	—	76	—	Subventions aux propriétaires d'habitation	65
123,847	—	76	—	Autres	66
981,001	15,266	1,718,064	125,564	Total, autres dépenses	67
—	—	63,022	—	Total	68
981,001	15,266	1,781,086	125,564	Transferts inconditionnels	69
—	—	—	—	Total, dépenses générales brutes	70

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
MANITOBA**

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
thousands of dollars				
	General government services:			
1	Executive and administrative	13,069	5,763	6,638
2	Legislative	2,006	216	1,790
3	Research, planning and statistics	—	—	—
4	Total, general government services	15,075	5,979	8,428
	Protection of persons and property:			
5	Law enforcement	3,793	1,706	1,922
	Corrections:			
6	Juvenile delinquents	1,347	1,038	309
7	Other	2,555	1,653	902
8	Police	2,669	29	2,640
9	Fire	93	—	92
10	Emergency measures	189	134	55
11	Other	4,998	2,892	1,256
12	Total, protection of persons and property	15,644	7,452	7,176
	Transportation and communications:			
13	Air	304	—	304
14	Road	51,400	11,630	28,539
15	Rail	292	—	292
16	Water	45	—	45
17	Telecommunications	6	—	6
18	Other	440	—	—
19	Total, transportation and communications	52,487	11,630	29,186
	Health:			
20	Hospital care	91,045	11,232	1,714
21	General health	1,240	950	268
22	Public health	9,439	1,797	5,630
23	Medical, dental and allied services	48,023	2,928	43,392
24	Total, health	149,747	16,907	51,004
	Social welfare:			
25	Old age assistance — Pensions	328	—	—
26	Other aid to the aged	779	92	40
27	Aid to the blind — Pensions	234	—	—
28	Aid to the disabled — Pensions	1,247	—	—
29	Aid to the unemployed and unemployables	22,645	—	—
30	Mothers' allowances	—	—	—
31	Child welfare	4,346	—	532
32	Labour	757	619	138
33	Winter work projects	—	—	—
34	Other	6,941	3,037	1,877
35	Total, social welfare	37,277	3,748	2,587

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
MANITOBA

Economic classification — Classification économique					
Transfers to — Transferts versés aux					
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique	Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	
(c)	(d)	(e)	(f)		N°
milliers de dollars					
63	—	9	596	Services de l'administration publique générale:	
—	—	—	—	Exécutif et administration	1
—	—	—	—	Législatif	2
—	—	—	—	Recherche, planification et statistique	3
63	—	9	596	Total, services de l'administration publique générale	4
160	—	—	5	Protection de la personne et de la propriété:	
—	—	—	—	Application de la loi	5
—	—	—	—	Services correctionnels:	
—	—	—	—	Jeunesse délinquante	6
—	—	—	—	Autres	7
1	—	—	—	Police	8
—	—	—	—	Incendies	9
850	—	—	—	Mesures d'urgence	10
1,011	—	—	5	Autres	11
				Total, protection de la personne et de la propriété	12
—	—	—	—	Transports et communications:	
3	—	11,228	—	Par air	13
—	—	—	—	Par route	14
—	—	—	—	Par voie ferrée	15
—	—	—	—	Par eau	16
—	—	—	—	Télécommunication	17
—	—	440	—	Autres	18
3	—	11,668	—	Total, transports et communications	19
—	—	78,099	—	Santé:	
22	—	—	—	Soins hospitaliers	20
1,766	—	246	—	Hygiène en général	21
1,703	—	—	—	Hygiène publique	22
3,491	—	78,345	—	Services médicaux, dentaires et assimilés	23
				Total, santé	24
328	—	—	—	Bien-être social:	
600	—	47	—	Fonds de sécurité de la vieillesse: pensions	25
234	—	—	—	Autre assistance-vieillesse	26
1,247	—	—	—	Allocation aux aveugles: pensions	27
17,336	—	5,309	—	Allocation aux invalides: pensions	28
—	—	—	—	Aide aux chômeurs et aux inemployables	29
3,814	—	—	—	Allocations familiales	30
—	—	—	—	Bien-être de l'enfance	31
—	—	—	—	Main-d'oeuvre	32
2,027	—	—	—	Organisation de travaux d'hiver	33
25,586	—	5,356	—	Autres	34
				Total, bien-être social	35

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
MANITOBA - Concluded

No.	Gross general expenditure by function	Total as per Table 2 Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	4,686	—	3,113
37	Parks, beaches and other recreational areas	3,436	1,479	1,364
38	Physical culture	—	—	—
39	Other	1,278	6	907
40	Total, recreational and cultural services	9,400	1,485	5,384
	Education:			
41	Schools operated by local authorities	80,685	—	32
42	Universities, colleges and other schools	53,309	6,420	2,881
43	Manpower training	3,878	—	3,442
44	Education of the handicapped	1,056	12	1,044
45	Contributions to teachers' superannuation and pensions	1,528	—	—
46	Other	7,952	2,589	4,057
47	Total, education	148,408	9,021	11,456
	Natural resources and primary industries:			
48	Fish and game	966	426	491
49	Forests	1,037	730	307
50	Lands: settlement and agriculture	15,077	3,620	5,851
51	Minerals and mines	2,317	653	1,405
52	Water resources	12,897	2,513	10,200
53	Other	3,267	1,875	1,375
54	Total, natural resources and primary industries	35,561	9,817	19,629
55	Trade and industrial development	3,597	1,687	1,571
56	Local government planning and development	3,070	1,485	1,574
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	2,074	—	725
58	Discount on securities sold (or amount amortized)	1,775	—	54
59	Premium on securities purchased (or amount amortized)	179	—	43
60	Interest	28,897	—	15
61	Loss on foreign exchange	80	—	—
62	Total, debt charges (excluding retirements)	33,005	—	837
63	Own enterprises	490	—	—
	Other expenditures:			
64	Housing	—	—	—
65	Home owners or real property tax subsidies	—	—	—
66	Other	1,693	137	1,471
67	Total, other expenditures	1,693	137	1,471
68	Total	505,454	69,348	140,303
69	Unconditional transfers	10,453	—	—
70	Total, gross general expenditure	515,907	69,348	140,303

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
MANITOBA - fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
1,573	—	—	—	Loisirs et culture:	
213	—	—	380	Archives, galeries d'art, musées et bibliothèques	36
—	—	—	—	Parcs, plages et autres lieux de divertissement	37
161	—	—	204	Culture physique	38
1,947	—	—	584	Autres	39
				Total, loisirs et culture	40
—	1,303	79,350	—	Éducation:	
44,008	—	—	—	Écoles relevant des autorités locales	41
436	—	—	—	Universités, collèges et autres écoles	42
—	—	—	—	Formation de la main-d'oeuvre	43
—	—	—	—	Éducation des handicapés	44
1,306	—	—	1,528	Contributions aux fonds de pension et de retraite des enseignants	45
45,750	1,303	79,350	1,528	Autres	46
				Total, éducation	47
49	—	—	—	Ressources naturelles et industries primaires:	
—	—	—	—	Chasse et pêche	48
5,298	—	—	308	Forêts	49
—	—	—	259	Terres: colonisation et agriculture	50
4	—	—	180	Minéraux et mines	51
17	—	—	—	Ressources hydrauliques	52
5,368	—	—	747	Autres	53
				Total, ressources naturelles et industries primaires	54
171	—	168	—	Expansion commerciale et industrielle	55
6	—	5	—	Planification et développement des administrations publiques locales	56
—	—	—	1,349	Service de la dette (remboursements exclus):	
—	—	—	1,721	Commissions sur la vente de titre et autres frais de gestion	57
—	—	—	136	Escompte sur la vente de valeurs mobilières (ou montant amorti)	58
28,882	—	—	—	Prime sur l'achat de valeurs mobilières (ou montant amorti)	59
—	—	—	80	Intérêt	60
28,882	—	—	3,286	Perte sur les opérations de change	61
—	490	—	—	Total, service de la dette (remboursements exclus)	62
—	—	—	—	Propres entreprises publiques	63
—	—	—	—	Autres dépenses:	
—	—	—	—	Habitation	64
—	—	—	—	Subventions aux propriétaires d'habitation	65
85	—	—	—	Autres	66
85	—	—	—	Total, autres dépenses	67
112,363	1,793	174,901	6,746	Total	68
—	—	10,453	—	Transferts inconditionnels	69
112,363	1,793	185,354	6,746	Total, dépenses générales brutes	70

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
SASKATCHEWAN**

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	General government services:			
1	Executive and administrative	14,060	4,532	8,106
2	Legislative.....	1,302	147	1,147
3	Research, planning and statistics	186	110	76
4	Total, general government services	15,548	4,789	9,329
	Protection of persons and property:			
5	Law enforcement	2,764	2,019	740
	Corrections:			
6	Juvenile delinquents	208	167	41
7	Other	2,203	1,451	701
8	Police	4,208	—	4,208
9	Fire	147	—	147
10	Emergency measures	241	30	204
11	Other	4,608	2,389	2,211
12	Total, protection of persons and property	14,379	6,056	8,252
	Transportation and communications:			
13	Air	67	—	33
14	Road	70,199	12,552	42,083
15	Rail	—	—	—
16	Water	450	—	450
17	Telecommunications	496	—	—
18	Other	—	—	—
19	Total, transportation and communications	71,212	12,552	42,566
	Health:			
20	Hospital care	95,896	13,348	3,926
21	General health	1,718	692	216
22	Public health	10,366	4,736	4,815
23	Medical, dental and allied services	34,563	952	32,364
24	Total, health	142,543	19,728	41,321
	Social welfare:			
25	Old age assistance - Pensions	95	—	—
26	Other aid to the aged	111	54	2
27	Aid to the blind - Pensions	74	—	—
28	Aid to the disabled - Pensions	156	—	—
29	Aid to the unemployed and unemployables	25,481	61	15
30	Mothers' allowances	—	—	—
31	Child welfare	3,664	453	185
32	Labour	452	347	105
33	Winter work projects	—	—	—
34	Other	5,389	4,065	921
35	Total, social welfare	35,422	4,980	1,228

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
SASKATCHEWAN

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
550	55	—	817	Services de l'administration publique générale:	
8	—	—	—	Exécutif et administration	1
—	—	—	—	Législatif	2
—	—	—	—	Recherche, planification et statistique	3
558	55	—	817	Total, services de l'administration publique générale	4
1	—	—	4	Protection de la personne et de la propriété:	
—	—	—	—	Application de la loi	5
37	—	2	12	Services correctionnels:	
—	—	—	—	Jeunesse délinquante	6
—	—	—	—	Autres	7
1	—	6	—	Police	8
8	—	—	—	Incendies	9
—	—	—	—	Mesures d'urgence	10
47	—	8	16	Autres	11
—	—	—	—	Total, protection de la personne et de la propriété	12
—	—	34	—	Transports et communications:	
90	—	13,465	2,009	Par air	13
—	—	—	—	Par route	14
—	—	—	—	Par voie ferrée	15
—	—	—	—	Par eau	16
—	496	—	—	Télécommunication	17
—	—	—	—	Autres	18
90	496	13,499	2,009	Total, transports et communications	19
38	—	76,335	2,249	Santé:	
810	—	—	—	Soins hospitaliers	20
272	—	543	—	Hygiène en général	21
14	—	1,233	—	Hygiène publique	22
—	—	—	—	Services médicaux, dentaires et assimilés	23
1,134	—	78,111	2,249	Total, santé	24
95	—	—	—	Bien-être social:	
55	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
74	—	—	—	Autres assistance-vieillesse	26
156	—	—	—	Allocation aux aveugles: pensions	27
25,405	—	—	—	Allocation aux invalides: pensions	28
—	—	—	—	Aide aux chômeurs et aux inemployables	29
3,026	—	—	—	Allocations familiales	30
—	—	—	—	Bien-être de l'enfance	31
—	—	—	—	Main-d'oeuvre	32
—	—	—	—	Organisation de travaux d'hiver	33
269	132	—	2	Autres	34
29,080	132	—	2	Total, bien-être social	35

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 — Continued
SASKATCHEWAN — Concluded**

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	1,075	295	260
37	Parks, beaches and other recreational areas	3,717	784	2,207
38	Physical culture	26	—	18
39	Other	3,524	—	2,817
40	Total, recreational and cultural services	8,342	1,079	5,302
	Education:			
41	Schools operated by local authorities	76,206	1,487	284
42	Universities, colleges and other schools	44,243	4,325	1,856
43	Manpower training	2,537	—	2,537
44	Education of the handicapped	1,391	412	436
45	Contributions to teachers' superannuation and pensions	1,439	—	139
46	Other	2,263	685	1,033
47	Total, education	128,079	6,909	6,285
	Natural resources and primary industries:			
48	Fish and game	1,004	410	564
49	Forests	1,805	490	1,310
50	Lands: settlement and agriculture	11,573	4,972	2,445
51	Minerals and mines	3,237	1,450	1,787
52	Water resources	5,400	428	4,033
53	Other	3,392	1,883	1,424
54	Total, natural resources and primary industries	26,411	9,633	11,563
55	Trade and industrial development	2,283	1,269	805
56	Local government planning and development	1,772	1,077	251
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	67	—	67
58	Discount on securities sold (or amount amortized)	1,710	—	650
59	Premium on securities purchased (or amount amortized)	—	—	—
60	Interest	42,227	—	—
61	Loss on foreign exchange	—	—	—
62	Total, debt charges (excluding retirements)	44,004	—	717
63	Own enterprises	—	—	—
	Other expenditures:			
64	Housing	—	—	—
65	Home owners or real property tax subsidies	8,855	—	—
66	Other	163	—	—
67	Total, other expenditures	9,018	—	—
68	Total	499,013	68,072	127,619
69	Unconditional transfers	—	—	—
70	Total, gross general expenditure	499,013	68,072	127,619

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
SASKATCHEWAN - fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux					
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique	Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	
(c)	(d)	(e)	(f)		N°
milliers de dollars					
520	—	—	—	Loisirs et culture:	
709	—	12	5	Archives, galeries d'art, musées et bibliothèques.....	36
—	—	—	8	Parcs, plages et autres lieux de divertissement	37
657	—	50	—	Culture physique	38
1,886	—	62	13	Autres	39
				Total, loisirs et culture	40
				Éducation:	
366	—	74,028	41	Écoles relevant des autorités locales	41
38,053	—	—	9	Universités, collèges et autres écoles	42
—	—	—	—	Formation de la main-d'oeuvre	43
543	—	—	—	Éducation des handicapés	44
—	—	—	1,300	Contributions aux fonds de pension et de retraite des enseignants	45
542	—	3	—	Autres	46
39,504	—	74,031	1,350	Total, éducation	47
				Ressources naturelles et industries primaires:	
20	—	—	10	Chasse et pêche	48
5	—	—	—	Forêts	49
1,287	1,470	213	1,186	Terres: colonisation et agriculture	50
—	—	—	—	Minéraux et mines	51
66	226	590	57	Ressources hydrauliques	52
15	18	—	52	Autres	53
1,393	1,714	803	1,305	Total, ressources naturelles et industries primaires	54
83	—	—	126	Expansion commerciale et industrielle	55
6	—	438	—	Planification et développement des administrations publiques locales	56
				Service de la dette (remboursements exclus):	
—	—	—	—	Commissions sur la vente de titre et autres frais de gestion.....	57
1,060	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti).....	58
—	—	—	—	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
42,227	—	—	—	Intérêt	60
—	—	—	—	Perte sur les opérations de change	61
43,287	—	—	—	Total, service de la dette (remboursements exclus)	62
—	—	—	—	Propres entreprises publiques	63
				Autres dépenses:	
—	—	—	—	Habitation.....	64
—	8,855	—	—	Subventions aux propriétaires d'habitation	65
64	77	22	—	Autres	66
64	8,932	22	—	Total, autres dépenses	67
117,132	11,329	166,974	7,887	Total	68
—	—	—	—	Transferts inconditionnels.....	69
117,132	11,329	166,974	7,887	Total, dépenses générales brutes	70

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
ALBERTA**

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
thousands of dollars				
	General government services:			
1	Executive and administrative	22,362	22,153	2,268
2	Legislative	1,561	111	1,442
3	Research, planning and statistics	3,000	2,488	512
4	Total, general government services	26,923	24,752	4,222
	Protection of persons and property:			
5	Law enforcement.....	9,210	4,132	4,930
	Corrections:			
6	Juvenile delinquents	4,131	2,829	1,064
7	Other.....	6,513	3,196	3,316
8	Police.....	5,624	—	5,374
9	Fire.....	259	—	258
10	Emergency measures	624	—	476
11	Other.....	12,500	7,342	2,946
12	Total, protection of persons and property	38,861	17,499	18,364
	Transportation and communications:			
13	Air.....	96	—	84
14	Road	86,965	16,450	53,025
15	Rail.....	9,384	—	3,920
16	Water.....	270	—	269
17	Telecommunications.....	—	—	—
18	Other.....	55	—	55
19	Total, transportation and communications	96,770	16,450	57,353
	Health:			
20	Hospital care.....	194,768	20,580	12,156
21	General health.....	3,073	1,213	1,788
22	Public health.....	6,086	2,132	1,714
23	Medical, dental and allied services.....	83,222	573	82,481
24	Total, health	287,149	24,498	98,139
	Social welfare:			
25	Old age assistance—Pensions	2,510	—	2,507
26	Other aid to the aged	1,359	—	1,309
27	Aid to the blind—Pensions.....	256	—	—
28	Aid to the disabled—Pensions.....	1,752	—	—
29	Aid to the unemployed and unemployables	51,722	920	3,364
30	Mothers' allowances.....	97	—	—
31	Child welfare.....	8,464	1,131	1,417
32	Labour	876	702	171
33	Winter work projects.....	—	—	—
34	Other.....	8,942	5,039	2,143
35	Total, social welfare	75,978	7,792	10,911

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
ALBERTA

Economic classification — Classification économique				Dépenses générales brutes par fonction	N°
Transfer to — Transferts versés aux			Other expenditures — Autres dépenses		
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
190	6,674	—	- 8,923	Services de l'administration publique générale:	
8	—	—	—	Exécutif et administration	1
—	—	—	—	Législatif	2
198	6,674	—	- 8,923	Recherche, planification et statistique	2
				Total, services de l'administration publique générale	4
				Protection de la personne et de la propriété:	
148	—	—	—	Application de la loi	5
				Services correctionnels:	
238	—	—	—	Jeunesse délinquante	6
1	—	—	—	Autres	7
—	—	250	—	Police	8
1	—	—	—	Incendies	9
—	—	148	—	Mesures d'urgence	10
1,979	—	—	233	Autres	11
2,367	—	398	233	Total, protection de la personne et de la propriété	12
				Transports et communications:	
12	—	—	—	Par air	13
9	—	15,703	1,778	Par route	14
—	—	—	5,464	Par voie ferrée	15
1	—	—	—	Par eau	16
—	—	—	—	Télécommunication	17
—	—	—	—	Autres	18
22	—	15,703	7,242	Total, transports et communications	19
				Santé:	
114	—	161,900	18	Soins hospitaliers	20
72	—	—	—	Hygiène en général	21
1	—	2,239	—	Hygiène publique	22
20	—	148	—	Services médicaux, dentaires et assimilés	23
207	—	164,287	18	Total, santé	24
				Bien-être social:	
3	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
50	—	—	—	Autre assistance-vieillesse	26
256	—	—	—	Allocation aux aveugles: pensions	27
1,752	—	—	—	Allocation aux invalides: pensions	28
43,642	—	3,695	101	Aide aux chômeurs et aux inemployables	29
97	—	—	—	Allocations familiales	30
5,916	—	—	—	Bien-être de l'enfance	31
3	—	—	—	Main-d'oeuvre	32
—	—	—	—	Organisation de travaux d'hiver	33
385	—	1,375	—	Autres	34
52,104	—	5,070	101	Total, bien-être social	35

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
ALBERTA - Concluded

No.	Gross general expenditure by function	Total as per Table 2 Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	1,286	464	685
37	Parks, beaches and other recreational areas	4,099	1,870	1,143
38	Physical culture	221	—	188
39	Other.....	3,242	360	1,550
40	Total, recreational and cultural services	8,848	2,694	3,566
	Education:			
41	Schools operated by local authorities	159,860	2,409	1,402
42	Universities, colleges and other schools	142,095	15,688	9,376
43	Manpower training.....	6,427	—	6,427
44	Education of the handicapped.....	1,515	539	972
45	Contributions to teachers' superannuation and pensions	3,991	—	1,619
46	Other.....	2,474	271	2,193
47	Total, education	316,362	18,907	21,989
	Natural resources and primary industries:			
48	Fish and game.....	1,834	1,086	714
49	Forests	15,157	7,221	7,900
50	Lands: settlement and agriculture	30,100	6,345	11,968
51	Minerals and mines.....	5,336	3,871	1,356
52	Water resources.....	4,807	1,818	2,457
53	Other.....	933	782	127
54	Total, natural resources and primary industries	58,167	21,123	24,522
55	Trade and industrial development	5,878	554	5,101
56	Local government planning and development.....	3,574	2,601	422
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges.....	345	—	345
58	Discount on securities sold (or amount amortized)	507	—	—
59	Premium on securities purchased (or amount amortized)	760	—	—
60	Interest.....	53,419	—	—
61	Loss on foreign exchange	—	—	—
62	Total, debt charges (excluding retirements).....	55,031	—	345
63	Own enterprises	—	—	—
	Other expenditures:			
64	Housing	1,331	244	791
65	Home owners or real property tax subsidies	14,027	—	—
66	Other.....	4,988	—	—
67	Total, other expenditures	20,346	244	791
68	Total.....	993,887	137,114	245,725
69	Unconditional transfers	36,834	—	—
70	Total, gross general expenditure	1,030,721	137,114	245,725

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
ALBERTA - fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux					
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique	Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	
(c)	(d)	(e)	(f)		Nº
milliers de dollars					
137	—	—	—	Loisirs et culture:	
1,052	—	34	—	Archives, galeries d'art, musées et bibliothèques	36
33	—	—	—	Parcs, plages et autres lieux de divertissement	37
1,332	—	—	—	Culture physique	38
2,554	—	34	—	Autres	39
				Total, loisirs et culture	40
1,271	—	154,778	—	Éducation:	
117,031	—	—	—	Écoles relevant des autorités locales	41
—	—	—	—	Universités, collèges et autres écoles	42
4	—	—	—	Formation de la main-d'oeuvre	43
—	—	—	—	Éducation des handicapés'	44
10	—	—	2,372	Contributions aux fonds de pension et de retraite des enseignants	45
118,316	—	154,778	2,372	Autres	46
				Total, éducation	47
34	—	—	—	Ressources naturelles et industries primaires:	
34	—	—	2	Chasse et pêche	48
9,757	720	205	1,105	Forêts	49
109	—	—	—	Terres: colonisation et agriculture	50
—	529	—	3	Minéraux et mines	51
24	—	—	—	Ressources hydrauliques	52
9,958	1,249	205	1,110	Autres	53
				Total, ressources naturelles et industries primaires	54
223	—	—	—	Expansion commerciale et industrielle	55
29	—	522	—	Planification et développement des administrations publiques locales	56
—	—	—	—	Service de la dette (remboursements exclus):	
507	—	—	—	Commissions sur la vente de titre et autres frais de gestion	57
—	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti)	58
53,419	—	—	760	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
—	—	—	—	Intérêt	60
53,926	—	—	760	Perte sur les opérations de change	61
				Total, service de la dette (remboursements exclus)	62
—	—	—	—	Propres entreprises publiques	63
296	—	—	—	Autres dépenses:	
—	14,027	—	—	Habitation	64
4,988	—	—	—	Subventions aux propriétaires d'habitation	65
5,284	14,027	—	—	Autres	66
245,188	21,950	340,997	2,913	Total, autres dépenses	67
				Total	68
16	—	36,818	—	Transferts inconditionnels	69
245,204	21,950	377,815	2,913	Total, dépenses générales brutes	70

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 — Continued
BRITISH COLUMBIA

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	General government services:			
1	Executive and administrative	41,702	12,654	18,121
2	Legislative	2,907	877	1,958
3	Research, planning and statistics	260	201	59
4	Total, general government services	44,869	13,732	20,138
	Protection of persons and property:			
5	Law enforcement	7,599	4,352	3,247
	Corrections:			
6	Juvenile delinquents	2,716	1,751	939
7	Other	12,515	8,059	4,434
8	Police	5,885	—	5,865
9	Fire	222	178	44
10	Emergency measures	781	3	199
11	Other	8,544	6,446	2,095
12	Total, protection of persons and property	38,262	20,789	16,823
	Transportation and communications:			
13	Air	—	—	—
14	Road	129,766	35,009	88,378
15	Rail	—	—	—
16	Water	41,954	16,518	25,436
17	Telecommunications	—	—	—
18	Other	—	—	—
19	Total, transportation and communications	171,720	51,527	113,814
	Health:			
20	Hospital care	192,291	26,493	7,963
21	General health	3,648	1,962	645
22	Public health	12,454	7,358	3,175
23	Medical, dental and allied services	125,446	3,919	121,509
24	Total, health	333,839	39,732	133,292
	Social welfare:			
25	Old age assistance — Pensions	3,102	218	19
26	Other aid to the aged	8,373	4,510	1,375
27	Aid to the blind — Pensions	559	—	—
28	Aid to the disabled — Pensions	3,322	—	—
29	Aid to the unemployed and unemployables	66,345	35	3
30	Mothers' allowances	—	—	—
31	Child welfare	17,001	252	158
32	Labour	1,484	1,189	292
33	Winter work projects	—	—	—
34	Other	5,114	3,816	1,298
35	Total, social welfare	105,300	10,020	3,145

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 — suite
COLOMBIE-BRITANNIQUE

Economic classification — Classification économique					
Transfers to — Transferts versés aux					
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique	Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
(c)	(d)	(e)	(f)		
milliers de dollars					
140	—	—	10,787	Services de l'administration publique générale:	
7	—	—	65	Exécutif et administration	1
—	—	—	—	Législatif	2
147	—	—	10,852	Recherche, planification et statistique	3
				Total, services de l'administration publique générale	4
—	—	—	—	Protection de la personne et de la propriété:	
				Application de la loi	5
26	—	—	—	Services correctionnels:	
22	—	—	—	Jeunesse délinquante	6
20	—	—	—	Autres	7
—	—	—	—	Police	8
—	—	—	—	Incendies	9
3	—	579	—	Mesures d'urgence	10
71	—	579	—	Autres	11
				Total, protection de la personne et de la propriété	12
—	—	—	—	Transports et communications:	
74	—	—	6,305	Par air	13
—	—	—	—	Par route	14
—	—	—	—	Par voie ferrée	15
—	—	—	—	Par eau	16
—	—	—	—	Télécommunication	17
74	—	—	6,305	Autres	18
				Total, transports et communications	19
70	—	157,765	—	Santé:	
1,041	—	—	—	Soins hospitaliers	20
947	—	974	—	Hygiène en général	21
18	—	—	—	Hygiène publique	22
2,076	—	158,739	—	Services médicaux, dentaires et assimilés	23
				Total, santé	24
2,865	—	—	—	Bien-être social:	
2,488	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
559	—	—	—	Autre assistance-vieillesse	26
3,322	—	—	—	Allocation aux aveugles: pensions	27
26,619	—	39,688	—	Allocation aux invalides: pensions	28
—	—	—	—	Aide aux chômeurs et aux inemployables	29
16,515	—	76	—	Allocations familiales	30
3	—	—	—	Bien-être de l'enfance	31
—	—	—	—	Main-d'oeuvre	32
—	—	—	—	Organisation de travaux d'hiver	33
52,371	—	39,764	—	Autres	34
				Total, bien-être social	35

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 — Continued
BRITISH COLUMBIA — Concluded

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	5,252	1,023	3,375
37	Parks, beaches and other recreational areas	4,571	1,993	2,243
38	Physical culture	1,152	65	222
39	Other	1,350	—	300
	Total, recreational and cultural services	12,325	3,081	6,140
	Education:			
41	Schools operated by local authorities	151,900	1,668	2,164
42	Universities, colleges, and other schools	100,996	7,839	7,213
43	Manpower training	8,510	311	8,199
44	Education of the handicapped	1,502	853	585
45	Contributions to teachers' superannuation and pensions	5,928	—	—
46	Other	4,270	994	525
47	Total, education	273,106	11,665	18,686
	Natural resources and primary industries:			
48	Fish and game	4,333	1,678	2,645
49	Forests	31,428	18,259	13,151
50	Lands: settlement and agriculture	12,873	5,839	6,455
51	Minerals and mines	3,846	1,358	2,018
52	Water resources	8,862	2,925	5,912
53	Other	186	132	47
54	Total, natural resources and primary industries	61,528	30,191	30,228
55	Trade and industrial development	5,076	767	3,290
56	Local government planning and development	1,243	401	354
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	—	—	—
58	Discount on securities sold (or amount amortized)	—	—	—
59	Premium on securities purchased (or amount amortized)	—	—	—
60	Interest	21,209	—	—
61	Loss on foreign exchange	—	—	—
62	Total, debt charges (excluding retirements)	21,209	—	—
63	Own enterprises	4,000	—	—
	Other expenditures:			
64	Housing	6,741	—	—
65	Home owners or real property tax subsidies	54,851	—	33
66	Other	741	232	509
67	Total, other expenditures	62,333	232	542
68	Total	1,134,810	182,137	346,452
69	Unconditional transfers	44,346	—	—
70	Total, gross general expenditure	1,179,156	182,137	346,452

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
COLOMBIE-BRITANNIQUE - fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons Particuliers	Business Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
854	—	—	—	Loisirs et culture:	
10	—	325	—	Archives, galeries d'art, musées et bibliothèques	36
865	—	—	—	Parcs, plages et autres lieux de divertissement	37
1,050	—	—	—	Culture physique	38
2,779	—	325	—	Autres	39
				Total, loisirs et culture	40
679	—	147,389	—	Éducation:	
80,000	—	5,784	160	Écoles relevant des autorités locales	41
—	—	—	—	Universités, collèges et autres écoles	42
64	—	—	—	Formation de la main-d'oeuvre	43
—	—	—	—	Éducation des handicapés	44
2,751	—	—	5,928	Contributions aux fonds de pension et de retraite des enseignants	45
83,494	—	153,173	6,088	Autres	46
				Total, éducation	47
10	—	—	—	Ressources naturelles et industries primaires:	
18	—	—	—	Chasse et pêche	48
207	122	46	204	Forêts	49
30	440	—	—	Terres: colonisation et agriculture	50
—	—	—	—	Minéraux et mines	51
7	—	—	25	Ressources hydrauliques	52
272	562	46	229	Autres	53
				Total, ressources naturelles et industries primaires	54
1,012	—	—	7	Expansion commerciale et industrielle	55
488	—	—	—	Planification et développement des administrations publiques locales	56
—	—	—	—	Service de la dette (remboursements exclus):	
—	—	—	—	Commissions sur la vente de titre et autres frais de gestion	57
—	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti)	58
21,209	—	—	—	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
—	—	—	—	Intérêt	60
21,209	—	—	—	Perte sur les opérations de change	61
				Total, service de la dette (remboursements exclus)	62
—	4,000	—	—	Propres entreprises publiques	63
—	3,524	3,217	—	Autres dépenses:	
—	54,818	—	—	Habitation	64
—	—	—	—	Subventions aux propriétaires d'habitation	65
—	—	—	—	Autres	66
—	58,342	3,217	—	Total, autres dépenses	67
163,993	62,904	355,843	23,481	Total	68
—	—	44,346	—	Transferts inconditionnels	69
163,993	62,904	400,189	23,481	Total, dépenses générales brutes	70

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
YUKON

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
thousands of dollars				
	General government services:			
1	Executive and administrative	2,131	704	1,427
2	Legislative	60	—	60
3	Research, planning and statistics	29	—	29
4	Total, general government services	2,220	704	1,516
	Protection of persons and property:			
5	Law enforcement	46	20	26
	Corrections:			
6	Juvenile delinquents	7	—	7
7	Other	545	333	212
8	Police	—	—	—
9	Fire	277	—	277
10	Emergency measures	2	—	2
11	Other	71	50	21
12	Total, protection of persons and property	948	403	545
	Transportation and communications:			
13	Air	11	—	11
14	Road	5,454	1,783	3,593
15	Rail	—	—	—
16	Water	—	—	—
17	Telecommunications	5	—	5
18	Other	—	—	—
19	Total, transportation and communications	5,470	1,783	3,609
	Health:			
20	Hospital care	1,657	220	319
21	General health	241	38	203
22	Public health	469	—	461
23	Medical, dental and allied services	—	—	—
24	Total, health	2,367	258	983
	Social welfare:			
25	Old age assistance — Pensions	1	—	—
26	Other aid to the aged	305	110	195
27	Aid to the blind — Pensions	4	—	—
28	Aid to the disabled — Pensions	4	—	—
29	Aid to the unemployed and unemployables	155	—	1
30	Mothers' allowances	—	—	—
31	Child welfare	389	22	24
32	Labour	—	—	—
33	Winter work projects	—	—	—
34	Other	310	110	185
35	Total, social welfare	1,168	242	405

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 — suite
YUKON

Economic classification — Classification économique				Dépenses générales brutes par fonction	N°
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses		
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
—	—	—	—	Services de l'administration publique générale:	
—	—	—	—	Exécutif et administration	1
—	—	—	—	Législatif	2
—	—	—	—	Recherche, planification et statistique	3
—	—	—	—	Total, services de l'administration publique générale	4
—	—	—	—	Protection de la personne et de la propriété:	
—	—	—	—	Application de la loi	5
—	—	—	—	Services correctionnels:	
—	—	—	—	Jeunesse délinquante	6
—	—	—	—	Autres	7
—	—	—	—	Police	8
—	—	—	—	Incendies	9
—	—	—	—	Mesures d'urgence	10
—	—	—	—	Autres	11
—	—	—	—	Total, protection de la personne et de la propriété	12
—	—	—	—	Transports et communications:	
—	—	—	—	Par air	13
—	—	78	—	Par route	14
—	—	—	—	Par voie ferrée	15
—	—	—	—	Par eau	16
—	—	—	—	Télécommunication	17
—	—	—	—	Autres	18
—	—	78	—	Total, transports et communications	19
18	—	1,100	—	Santé:	
—	—	—	—	Soins hospitaliers	20
—	—	—	—	Hygiène en général	21
8	—	—	—	Hygiène publique	22
—	—	—	—	Services médicaux, dentaires et assimilés	23
26	—	1,100	—	Total, santé	24
1	—	—	—	Bien-être social:	
—	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
4	—	—	—	Autre assistance-vieillesse	26
4	—	—	—	Allocation aux aveugles: pensions	27
154	—	—	—	Allocation aux invalides: pensions	28
—	—	—	—	Aide aux chômeurs et aux inemployables	29
—	—	—	—	Allocations familiales	30
343	—	—	—	Bien-être de l'enfance	31
—	—	—	—	Main-d'oeuvre	32
—	—	—	—	Organisation de travaux d'hiver	33
15	—	—	—	Autres	34
521	—	—	—	Total, bien-être social	35

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
YUKON - Concluded

No.	Gross general expenditure by function	Total as per Table 2 Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	178	73	104
37	Parks, beaches and other recreational areas	89	—	89
38	Physical culture	119	—	119
39	Other	2	—	—
40	Total, recreational and cultural services	388	73	312
	Education:			
41	Schools operated by local authorities	6,399	3,067	3,332
42	Universities, colleges and other schools	978	—	941
43	Manpower training	—	—	—
44	Education of the handicapped	6	—	6
45	Contributions to teachers' superannuation and pensions	—	—	—
46	Other	25	—	24
47	Total, education	7,408	3,067	4,303
	Natural resources and primary industries:			
48	Fish and game	73	38	35
49	Forests	—	—	—
50	Lands: settlement and agriculture	—	—	—
51	Minerals and mines	1	—	—
52	Water resources	—	—	—
53	Other	—	—	—
54	Total, natural resources and primary industries	74	38	35
55	Trade and industrial development	181	66	69
56	Local government planning and development	788	153	635
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	—	—	—
58	Discount on securities sold (or amount amortized)	—	—	—
59	Premium on securities purchased (or amount amortized)	—	—	—
60	Interest	892	—	—
61	Loss on foreign exchange	—	—	—
62	Total, debt charges (excluding retirements)	892	—	—
63	Own enterprises	—	—	—
	Other expenditures:			
64	Housing	44	—	44
65	Home owners or real property tax subsidies	—	—	—
66	Other	—	—	—
67	Total, other expenditures	44	—	44
68	Total	21,948	6,787	12,456
69	Unconditional transfers	413	—	2
70	Total, gross general expenditure	22,361	6,787	12,458

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
YUKON - fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux					
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique	Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	
(c)	(d)	(e)	(f)		N°
milliers de dollars					
1	—	—	—	Loisirs et culture:	
—	—	—	—	Archives, galeries d'art, musées et bibliothèques	36
—	—	—	—	Parcs, plages et autres lieux de divertissement	37
2	—	—	—	Culture physique	38
3	—	—	—	Autres	39
				Total, loisirs et culture	40
				Éducation:	
—	—	—	—	Écoles relevant des autorités locales	41
37	—	—	—	Universités, collèges et autres écoles	42
—	—	—	—	Formation de la main-d'oeuvre	43
—	—	—	—	Éducation des handicapés	44
—	—	—	—	Contributions aux fonds de pension et de retraite des enseignants	45
1	—	—	—	Autres	46
38	—	—	—	Total, éducation	47
				Ressources naturelles et industries primaires:	
—	—	—	—	Chasse et pêche	48
—	—	—	—	Forêts	49
—	—	—	—	Terres: colonisation et agriculture	50
1	—	—	—	Minéraux et mines	51
—	—	—	—	Ressources hydrauliques	52
—	—	—	—	Autres	53
1	—	—	—	Total, ressources naturelles et industries primaires	54
46	—	—	—	Expansion commerciale et industrielle	55
—	—	—	—	Planification et développement des administrations publiques locales	56
				Service de la dette (remboursements exclus):	
—	—	—	—	Commissions sur la vente de titre et autres frais de gestion	57
—	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti)	58
—	—	—	—	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
892	—	—	—	Intérêt	60
—	—	—	—	Perte sur les opérations de change	61
892	—	—	—	Total, service de la dette (remboursements exclus)	62
—	—	—	—	Propres entreprises publiques	63
				Autres dépenses:	
—	—	—	—	Habitation	64
—	—	—	—	Subventions aux propriétaires d'habitation	65
—	—	—	—	Autres	66
—	—	—	—	Total, autres dépenses	67
1,527	—	1,178	—	Total	68
—	—	411	—	Transferts inconditionnels	69
1,527	—	1,589	—	Total, dépenses générales brutes	70

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
NORTHWEST TERRITORIES**

No.	Gross general expenditures by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
thousands of dollars				
	General government services:			
1	Executive and administrative	11,765	4,303	7,433
2	Legislative	—	—	—
3	Research, planning and statistics	—	—	—
4	Total, general government services	11,765	4,303	7,433
	Protection of persons and property:			
5	Law enforcement	—	—	—
	Corrections:			
6	Juvenile delinquents	7	—	7
7	Other	813	149	664
8	Police	1,328	210	1,118
9	Fire	82	45	37
10	Emergency measures	19	3	16
11	Other	364	282	82
12	Total, protection of persons and property	2,613	689	1,924
	Transportation and communications:			
13	Air	15	—	15
14	Road	1,644	164	1,478
15	Rail	—	—	—
16	Water	—	—	—
17	Telecommunications	—	—	—
18	Other	—	—	—
19	Total, transportation and communications	1,659	164	1,493
	Health:			
20	Hospital care	2,503	—	—
21	General health	45	—	43
22	Public health	1,482	—	1,482
23	Medical, dental and allied services	546	—	542
24	Total, health	4,576	—	2,067
	Social welfare:			
25	Old age assistance — Pensions	65	—	—
26	Other aid to the aged	87	—	87
27	Aid to the blind — Pensions	33	—	—
28	Aid to the disabled — Pensions	29	—	—
29	Aid to the unemployed and unemployables	891	—	—
30	Mothers' allowances	—	—	—
31	Child welfare	700	—	—
32	Labour	22	8	14
33	Winter work projects	—	—	—
34	Other	349	275	74
35	Total, social welfare	2,176	283	175

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
TERRITOIRES DU NORD-OUEST

Economic classification — Classification économique				Dépenses générales brutes par fonction	N°
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses		
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
29	—	—	—	Services de l'administration publique générale:	
—	—	—	—	Exécutif et administration	1
—	—	—	—	Législatif	2
—	—	—	—	Recherche, planification et statistique	3
29	—	—	—	Total, services de l'administration publique générale	4
—	—	—	—	Protection de la personne et de la propriété:	
—	—	—	—	Application de la loi	5
—	—	—	—	Services correctionnels:	
—	—	—	—	Jeunesse délinquante	6
—	—	—	—	Autres	7
—	—	—	—	Police	8
—	—	—	—	Incendies	9
—	—	—	—	Mesures d'urgence	10
—	—	—	—	Autres	11
—	—	—	—	Total, protection de la personne et de la propriété	12
—	—	—	—	Transports et communications:	
—	—	—	—	Par air	13
—	—	—	2	Par route	14
—	—	—	—	Par voie ferrée	15
—	—	—	—	Par eau	16
—	—	—	—	Télécommunication	17
—	—	—	—	Autres	18
—	—	—	2	Total, transports et communications	19
—	—	2,503	—	Santé:	
2	—	—	—	Soins hospitaliers	20
—	—	—	—	Hygiène en général	21
—	—	—	—	Hygiène publique	22
4	—	—	—	Services médicaux, dentaires et assimilés	23
6	—	2,503	—	Total, santé	24
65	—	—	—	Bien-être social:	
—	—	—	—	Fonds de sécurité de la vieillesse: pensions	25
33	—	—	—	Autre assistance-vieillesse	26
29	—	—	—	Allocation aux aveugles: pensions	27
891	—	—	—	Allocation aux invalides: pensions	28
—	—	—	—	Aide aux chômeurs et aux inemployables	29
—	—	—	—	Allocations familiales	30
700	—	—	—	Bien-être de l'enfance	31
—	—	—	—	Main-d'oeuvre	32
—	—	—	—	Organisation de travaux d'hiver	33
—	—	—	—	Autres	34
1,718	—	—	—	Total, bien-être social	35

TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
NORTHWEST TERRITORIES - Concluded

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	143	15	116
37	Parks, beaches and other recreational areas	64	—	56
38	Physical culture	100	—	—
39	Other	443	10	237
40	Total, recreational and cultural services	750	25	409
	Education:			
41	Schools operated by local authorities	5,239	633	496
42	Universities, colleges and other schools	488	54	433
43	Manpower training	191	—	191
44	Education of the handicapped	—	—	—
45	Contributions to teachers' superannuation and pensions	—	—	—
46	Other	1,759	71	1,688
47	Total, education	7,677	758	2,808
	Natural resources and primary industries:			
48	Fish and game	625	310	222
49	Forests	23	—	23
50	Lands: settlement and agriculture	20	—	20
51	Minerals and mines	—	—	—
52	Water resources	—	—	—
53	Other	—	—	—
54	Total, natural resources and primary industries	668	310	265
55	Trade and industrial development	1,465	107	1,358
56	Local government planning and development	1,596	285	1,311
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	—	—	—
58	Discount on securities sold (or amount amortized)	—	—	—
59	Premium on securities purchased (or amount amortized)	—	—	—
60	Interest	1,873	—	—
61	Loss on foreign exchange	—	—	—
62	Total, debt charges (excluding retirements)	1,873	—	—
63	Own enterprises	—	—	—
	Other expenditures:			
64	Housing	4,352	—	4,226
65	Home owners or real property tax subsidies	—	—	—
66	Other	—	—	—
67	Total, other expenditures	4,352	—	4,226
68	Total	41,170	6,924	23,469
69	Unconditional transfers	83	—	—
70	Total, gross general expenditure	41,253	6,924	23,469

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
TERRITOIRES DU NORD-OUEST - fin

Economic classification — Classification économique					
Transfers to — Transferts versées aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
12	—	—	—	Loisirs et culture:	
8	—	—	—	Archives, galeries d'art, musées et bibliothèques	36
—	—	100	—	Parcs, plages et autres lieux de divertissement	37
—	—	196	—	Culture physique	38
20	—	296	—	Autres	39
				Total, loisirs et culture	40
—	—	4, 110	—	Éducation:	
1	—	—	—	Écoles relevant des autorités locales	41
—	—	—	—	Universités, collèges et autres écoles	42
—	—	—	—	Formation de la main-d'oeuvre	43
—	—	—	—	Éducation des handicapés	44
—	—	—	—	Contributions aux fonds de pension et de retraite des enseignants	45
—	—	—	—	Autres	46
1	—	4, 110	—	Total, éducation	47
77	16	—	—	Ressources naturelles et industries primaires:	
—	—	—	—	Chasse et pêche	48
—	—	—	—	Forêts	49
—	—	—	—	Terres: colonisation et agriculture	50
—	—	—	—	Minéraux et mines	51
—	—	—	—	Ressources hydrauliques	52
—	—	—	—	Autres	53
77	16	—	—	Total, ressources naturelles et industries primaires	54
—	—	—	—	Expansion commerciale et industrielle	55
—	—	—	—	Planification et développement des administrations publiques locales	56
—	—	—	—	Service de la dette (remboursements exclus):	
—	—	—	—	Commissions sur la vente de titre et autres frais de gestion	57
—	—	—	—	Escompte sur la vente de valeurs mobilières (ou montant amorti)	58
—	—	—	—	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
1, 873	—	—	—	Intérêt	60
—	—	—	—	Perte sur les opérations de change	61
1, 873	—	—	—	Total, service de la dette (remboursements exclus)	62
—	—	—	—	Propres entreprises publiques	63
—	—	—	126	Autres dépenses:	
—	—	—	—	Habitation	64
—	—	—	—	Subventions aux propriétaires d'habitation	65
—	—	—	—	Autres	66
—	—	—	126	Total, autres dépenses	67
3, 724	16	6, 909	128	Total	68
—	—	83	—	Transferts inconditionnels	69
3, 724	16	6, 992	128	Total, dépenses générales brutes	70

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Continued
CANADA**

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	General government services:			
1	Executive and administrative	370,406	154,383	169,975
2	Legislative	22,931	4,737	17,950
3	Research, planning and statistics	10,431	3,919	6,150
4	Total, general government services	403,768	163,039	194,075
	Protection of persons and property:			
5	Law enforcement	116,020	57,010	58,001
	Corrections:			
6	Juvenile delinquents	31,814	13,254	7,495
7	Other	90,063	50,523	38,845
8	Police	116,508	69,454	46,645
9	Fire	4,925	2,109	1,656
10	Emergency measures	4,850	841	1,643
11	Other	94,828	64,248	20,958
12	Total, protection of persons and property	459,008	257,439	175,243
	Transportation and communications:			
13	Air	2,638	—	2,205
14	Road	1,299,664	261,284	771,086
15	Rail	12,184	661	6,059
16	Water	47,537	16,518	29,720
17	Telecommunications	6,156	—	5,652
18	Other	1,104	—	645
19	Total, transportation and communications	1,369,283	278,463	815,367
	Health:			
20	Hospital care	2,374,269	199,814	104,418
21	General health	51,134	24,864	15,536
22	Public health	127,240	37,777	41,539
23	Medical, dental and allied services	630,217	16,052	581,297
24	Total, health	3,182,860	278,507	742,790
	Social welfare:			
25	Old age assistance—Pensions	9,284	218	2,549
26	Other aid to the aged	55,475	6,882	4,154
27	Aid to the blind—Pensions	4,604	—	—
28	Aid to the disabled—Pensions	30,766	—	—
29	Aid to the unemployed and unemployables	595,876	2,966	3,702
30	Mothers' allowances	27,516	—	—
31	Child welfare	239,933	6,595	4,657
32	Labour	21,475	13,765	7,570
33	Winter work projects	5,655	—	—
34	Other	82,964	39,903	12,244
35	Total, social welfare	1,073,548	70,329	34,876

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 - suite
CANADA

Economic classification — Classification économique					
Transfers to — Transferts versés aux					
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique	Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	
(c)	(d)	(e)	(f)		N°
milliers de dollars					
2,824	6,836	191	36,197	Services de l'administration publique générale:	
72	—	—	172	Exécutif et administration	1
360	—	—	2	Législatif	2
3,256	6,836	191	36,371	Recherche, planification et statistique	3
				Total, services de l'administration publique générale	4
436	—	34	539	Protection de la personne et de la propriété:	
				Application de la loi	5
11,064	—	—	1	Services correctionnels:	
90	—	450	155	Jeunesse délinquante	6
111	—	280	18	Autres	7
2	—	1,158	—	Police	8
3	—	2,363	—	Incendies	9
9,346	—	18	258	Mesures d'urgence	10
21,052	—	4,303	971	Autres	11
				Total, protection de la personne et de la propriété	12
12	387	34	—	Transports et communications:	
1,357	6	195,831	70,100	Par air	13
—	—	—	5,464	Par route	14
1	1,191	—	107	Par voie ferrée	15
—	499	—	5	Par eau	16
—	—	440	19	Télécommunication	17
1,370	2,083	196,305	75,695	Autres	18
				Total, transports et communications	19
13,652	—	2,053,272	3,113	Santé:	
10,554	—	180	—	Soins hospitaliers	20
15,034	—	32,872	18	Hygiène en général	21
26,929	—	5,939	—	Hygiène publique	22
66,169	—	2,092,263	3,131	Services médicaux, dentaires et assimilés	23
				Total, santé	24
6,517	—	—	—	Bien-être social:	
44,059	333	47	—	Fonds de sécurité de la vieillesse: pensions	25
4,604	—	—	—	Autre assistance-vieillesse	26
30,766	—	—	—	Allocation aux aveugles: pensions	27
475,748	—	113,312	148	Allocation aux invalides: pensions	28
27,516	—	—	—	Aide aux chômeurs et aux inemployables	29
226,382	—	2,298	1	Allocations familiales	30
137	—	—	3	Bien-être de l'enfance	31
—	—	5,655	—	Main-d'oeuvre	32
27,516	132	3,156	13	Organisation de travaux d'hiver	33
843,245	465	124,468	165	Autres	34
				Total, bien-être social	35

**TABLE 8. Economic Classification of Gross General Expenditure, by Province for Fiscal Year
Ended March 31, 1970 - Concluded
CANADA - Concluded**

No.	Gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			thousands of dollars	
	Recreational and cultural services:			
36	Archives, art galleries, museums and libraries	36,657	5,312	12,850
37	Parks, beaches and other recreational areas	62,564	19,814	31,152
38	Physical culture	7,841	134	2,011
39	Other	28,351	2,051	13,747
40	Total, recreational and cultural services	135,413	27,311	59,760
	Education:			
41	Schools operated by local authorities	2,092,776	81,619	58,404
42	Universities, colleges and other schools	1,135,050	108,198	124,509
43	Manpower training	105,400	311	101,772
44	Education of the handicapped	17,804	2,238	12,562
45	Contributions to teachers' superannuation and pensions	83,709	—	3,550
46	Other	150,036	18,374	39,866
47	Total, education	3,584,775	210,740	340,663
	Natural resources and primary industries:			
48	Fish and game	30,400	14,442	10,590
49	Forests	136,369	82,422	49,154
50	Lands: settlement and agriculture	218,843	64,970	76,160
51	Minerals and mines	28,308	13,563	13,853
52	Water resources	54,945	14,239	32,147
53	Other	14,538	9,836	4,383
54	Total, natural resources and primary industries	483,403	199,472	186,287
55	Trade and industrial development	88,945	20,886	57,807
56	Local government planning and development	49,054	18,545	16,060
	Debt charges (excluding retirements):			
57	Commission on sale of securities and other management charges	3,971	—	2,162
58	Discount on securities sold (or amount amortized)	8,529	—	1,314
59	Premium on securities purchased (or amount amortized)	958	—	43
60	Interest	654,075	—	4,172
61	Loss on foreign exchange	4,138	—	47
62	Total, debt charges (excluding retirements)	671,671	—	7,738
63	Own enterprises	22,604	—	1,390
	Other expenditures:			
64	Housing	48,660	1,987	25,835
65	Home owners or real property tax subsidies	201,580	—	33
66	Other	10,280	369	2,800
67	Total, other expenditures	260,520	2,356	28,668
68	Total	11,784,852	1,527,087	2,660,724
69	Unconditional transfers	324,115	—	208
70	Total, gross general expenditure	12,108,967	1,527,087	2,660,932

TABLEAU 8. Classification économique des dépenses générales brutes, par province; année financière terminée le 31 mars, 1970 — fin
CANADA — fin

Economic classification — Classification économique					
Transfers to — Transferts versés aux			Other expenditures — Autres dépenses	Dépenses générales brutes par fonction	N°
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
(c)	(d)	(e)	(f)		
milliers de dollars					
17,572	—	923	—	Loisirs et culture:	
2,341	—	1,571	7,686	Archives, galeries d'art, musées et bibliothèques	36
3,731	—	1,956	9	Parcs, plages et autres lieux de divertissement	37
10,693	62	1,593	205	Culture physique	38
				Autres	39
34,337	62	6,043	7,900	Total, loisirs et culture	40
				Éducation:	
51,486	1,303	1,899,921	43	Écoles relevant des autorités locales	41
893,314	—	6,084	2,945	Universités, collèges et autres écoles	42
3,317	—	—	—	Formation de la main-d'oeuvre	43
3,004	—	—	—	Éducation des handicapés	44
53	—	—	80,106	Contributions aux fonds de pension et de retraite des enseignants	45
91,565	31	198	2	Autres	46
1,042,739	1,334	1,906,203	83,096	Total, éducation	47
				Ressources naturelles et industries primaires:	
1,145	3,417	24	782	Chasse et pêche	48
290	1,435	118	2,950	Forêts	49
27,741	35,832	8,282	5,858	Terres: colonisation et agriculture	50
190	440	3	259	Minéraux et mines	51
320	1,282	6,626	331	Ressources hydrauliques	52
246	18	—	55	Autres	53
29,932	42,424	15,053	10,235	Total, ressources naturelles et industries primaires	54
2,943	6,218	257	834	Expansion commerciale et industrielle	55
1,154	1,289	11,948	58	Planification et développement des administrations publiques locales	56
				Service de la dette (remboursements exclus):	
—	—	—	1,809	Commissions sur la vente de titre et autres frais de gestion	57
5,410	—	77	1,728	Escompte sur la vente de valeurs mobilières (ou montant amorti)	58
—	—	—	915	Primes sur l'achat de valeurs mobilières (ou montant amorti)	59
640,127	1,962	7,813	1	Intérêt	60
—	—	—	4,091	Perte sur les opérations de change	61
645,537	1,962	7,890	8,544	Total, service de la dette (remboursements exclus)	62
—	20,023	—	1,191	Propres entreprises publiques	63
				Autres dépenses:	
2,473	10,804	7,435	126	Habitation	64
123,847	77,700	—	—	Subventions aux propriétaires d'habitation	65
5,211	77	1,823	—	Autres	66
131,531	88,581	9,258	126	Total, autres dépenses	67
2,823,265	171,277	4,374,182	228,317	Total	68
16	—	323,891	—	Transferts inconditionnels	69
2,823,281	171,277	4,698,073	228,317	Total, dépenses générales brutes	70

TABLE 9. Reconciliation of Gross General Revenue on a National Accounts Basis for the Fiscal Year Ended March 31, 1970

No.		Gross revenue — Recettes brutes	Economic analysis — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
1	Gross General Revenue (per Table 7)	12, 123. 1	2, 283. 0	935. 9	4, 040. 8
	Add:				
2	Personal income tax collections	1, 328. 0	1, 328. 0		
3	Corporation income tax accruals	695. 7		695. 7	
4	Contributions to and other income of social insurance programs	318. 1	256. 4		
5	Employer—employee contributions to and other income of non-trusteed pension plans	122. 4	106. 2		
6	Adjustments to transfers from other levels of government	1. 9			
7	Imputed banking services	20. 0			
8	Sinking fund earnings	31. 7			
9	Unremitted profits of liquor operations	9. 0			9. 0
10	Total additions	2, 526. 8	1, 690. 6	695. 7	9. 0
	Deduct:				
11	Federal payments in respect of personal income tax	1, 327. 6	1, 327. 6		
12	Corporation income tax collections	861. 6		861. 6	
13	Revenue offset against expenditure for national accounts purposes	334. 2			
14	Revenue from non-productive activities	80. 4			
15	Deficits of enterprises offset against remitted profits	0. 5			
16	Total deductions	2, 604. 3	1, 327. 6	861. 6	
17	Other adjustments	10. 4	2. 0		5. 2
18	Revenue on a national accounts basis ¹	12, 056. 0	2, 648. 0	770. 0	4, 055. 0

¹ Preliminary revised national accounts data; the revised data will appear in "National Income and Expenditure Accounts" (Catalogue 13-001) in the near future.

TABLE 10. Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis for the Fiscal Year Ended March 31, 1970

No.		Gross expenditure — Dépenses brutes	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunération	Other — Autres
			millions of dollars	
1	Gross General Expenditure (per Table 8)	12,109.0	1,527.1	2,660.9
2			- 1,527.1	+ 1,527.1
3		12,109.0		4,188.0
	Additions:			
4	Expenditures of social insurance programs	254.7		40.0
5	Expenditures of non-trusteed pension plans	102.5		33.1
6	Contributions to trustee pension plans	91.8		91.8
7	Capital consumption allowances	351.7		353.0
8	Imputed banking services	20.0		20.0
9	Total additions	820.7		537.9
	Deductions:			
10	Expenditures of non-trusteed pension plans included in gross general expenditure	16.8		
11	Contributions to trustee pension plans — included in gross general expenditure	91.3		
12	Expenditures on non-productive activities	94.1		
13	Capital expenditures	1,078.0		1,078.0
14	Revenue offset against expenditures for National Accounts purposes	334.2		334.2
15	Deficits of enterprises offset against remitted profits	0.5		
16	Total deductions	1,614.9		1,412.2
17	Other adjustments	- 85.8		- 103.7 ¹
18	Current expenditure on a national accounts basis ²	11,229.0		3,210.0

¹ Includes \$60 million for timing adjustment.

² See footnote Table 9.

TABLEAU 9. Rapprochement des recettes générales brutes avec les recettes définies par la comptabilité nationale, année financière terminée le 31 mars 1970

Economic analysis — Classification économique					N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Particuliers	Other levels of government — Autres échelons de l'administration publique				
millions de dollars					
890.2	2,767.1	791.5	414.6	Recettes générales brutes (Tableau 7)	1
				Plus:	
				Impôts sur le revenu des particuliers	2
		61.7		Provisions des sociétés pour impôts sur le revenu	3
		16.2		Sécurité sociale: cotisations et autres recettes	4
				Régimes de pension non établis en fiducie: cotisations patronales et ouvrières et autres recettes.	5
	1.9			Redressement des transferts d'autres échelons de l'administration publique.....	6
		20.0		Services bancaires imputés	7
		31.7		Revenu des caisses d'amortissement	8
				Profits des régies des alcools non remis	9
	1.9	129.6		Total, additions	10
				Moins:	
				Paiements de l'administration fédérale au titre de l'impôt sur le revenu des particuliers.	11
				Perception de l'impôt sur le revenu des sociétés	12
			334.2	Recettes déduites des dépenses dans les comptes nationaux	13
			80.4	Recettes d'activités non productives	14
		0.5		Déficits des entreprises déduits des bénéfices réversés	15
		0.5	414.6	Total, déductions	16
- 21.2		24.4		Autres ajustements	17
869.0	2,769.0	945.0		Recettes (d'après les comptes nationaux) ¹	18

¹ Données préliminaires révisées des comptes nationaux; les données révisées apparaîtront dans "National Income and Expenditure Accounts" (catalogue 13-001) dans un avenir rapproché.

TABLEAU 10. Rapprochement des dépenses générales brutes avec les dépenses courantes sur la base de la comptabilité nationale, année financière terminée le 31 mars 1970

Economic classification — Classification économique				N°	
Transfers to — Transferts versés aux			Other expenditure — Autres dépenses		
Persons — Particuliers	Business — Entreprises	Other levels of government — Autres échelons de l'administration publique			
millions de dollars					
2,823.3	171.3	4,698.1	228.3	Dépenses générales brutes (Tableau 8.)	1
2,823.3	171.3	4,698.1	228.3		2
				Plus:	3
217.2			- 2.5	Programmes de sécurité sociale	4
69.4				Dépenses des régimes de pension non établis en fiducie	5
				Dépenses des régimes de pension en fiducie: cotisations	6
			- 1.3	Provisions pour consommation de capital	7
				Services bancaires imputés	8
286.6			- 3.8	Total, additions	9
				Moins:	
			16.8	Dépenses des régimes de pension non établis en fiducie inscrites aux dépenses générales brutes.	10
			91.3	Cotisations aux régimes de pension en fiducie inscrites aux dépenses générales brutes.	11
			94.1	Dépenses pour activités non productives	12
				Dépenses d'investissement	13
				Recettes déduites des dépenses dans les comptes nationaux	14
			0.5	Déficits des entreprises déduits des bénéfices réversés	15
			202.7	Total, déductions	16
8.1	14.7	16.9	- 21.8	Autres ajustements	17
3,118.0	186.0	4,715.0		Dépenses courantes (d'après les comptes nationaux) ²	18

¹ Inclus \$60 millions pour des ajustements chronologiques.

² Voir renvoi au Tableau 9.

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars
NEWFOUNDLAND - TERRE-NEUVE**

	1968	1969	1970	1971 (est.)	1972 (est.)
	thousands of dollars - milliers de dollars				
	Gross general revenue - Recettes générales brutes				
Revenue by source - Recettes d'après la source					
Personal income tax - Impôts sur le revenu des particuliers	11,763	13,829	19,347	23,948	27,346
Corporation income tax - Impôts sur le revenu des sociétés	5,500	8,267	9,463	9,390	7,720
General sales tax - Taxe générale de vente	29,089	35,301	37,171	38,440	48,325
Motor fuel tax - Taxe de vente sur les carburants	14,043	18,272	19,782	21,630	23,830
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	3,055	5,715	6,264	6,362	7,929
Privileges, licences and permits - Privilèges, licences et permis	13,702	14,474	15,521	13,310	16,992
Liquor profits - Bénéfice sur la vente d'alcool	5,539	6,296	5,470	8,870	9,169
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	6,095	12,177	15,339	9,873	26,581
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	63,986	65,171	78,333	115,563	121,350
Unconditional transfers from other levels of government - Transferts inconditionnels des autres administrations publiques	78,907	83,041	97,066	101,404	120,839
Gross general revenue - Recettes générales brutes	231,679	262,543	303,756	348,790	410,081
	Gross general expenditure - Dépenses générales brutes				
Expenditure by function - Dépenses par fonction					
General government - Administration générale	11,714	9,668	11,812	16,150	17,481
Protection of persons and property - Protection des personnes et des biens	6,625	8,036	8,233	9,020	8,884
Transportation and communications - Transports et communications	53,381	57,997	53,220	52,430	52,905
Health - Santé	49,603	56,611	64,707	79,370	83,545
Social welfare - Bien-être social	40,986	44,510	41,428	42,260	48,104
Education - Éducation	82,773	74,106	78,091	93,570	124,697
Natural resources and primary industries - Ressources naturelles et industries primaires	13,481	13,548	12,083	10,780	24,077
Debt charges (exclusive of debt retirement) - Service de la dette (remboursements de la dette exclus)	18,773	26,955	33,805	32,470	43,247
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	3,629	4,594	2,798	2,730	3,320
All other expenditure - Toutes autres dépenses	23,095	15,556	20,866	72,220	93,728
Gross general expenditure - Dépenses générales brutes	304,062	311,581	327,043	411,000	499,988
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 72,383	- 49,038	- 23,287	- 62,210	- 89,907

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars - suite
PRINCE EDWARD ISLAND - ÎLE-DU-PRINCE-ÉDOUARD**

	1968	1969	1970	1971 (est.)	1972 (est.)
	thousands of dollars - milliers de dollars				
	Gross general revenue - Recettes générales brutes				
Revenue by source - Recettes d'après la source					
Personal income tax - Impôts sur le revenu des particuliers	2,403	2,668	3,359	3,805	4,808
Corporation income tax - Impôts sur le revenu	951	1,054	1,364	1,127	1,232
General sales tax - Taxe générale de vente	4,140	4,691	6,761	7,180	9,178
Motor fuel tax - Taxe de vente sur les carburants	4,087	5,025	5,382	5,710	6,240
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	1,422	1,951	2,064	2,038	2,549
Privileges, licences and permits - Privilèges, licences et permis	1,181	1,481	1,630	1,800	2,050
Liquor profits - Bénéfice sur la vente d'alcool	2,309	2,582	2,723	2,950	3,460
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	4,292	6,596	6,901	6,929	8,454
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	12,677	13,713	19,632	27,509	30,349
Unconditional transfers from other levels of government - Transferts inconditionnels des autres administrations publiques	15,037	15,197	18,033	22,782	21,727
Gross general revenue - Recettes générales brutes	48,499	54,958	67,849	81,830	90,047
	Gross general expenditure - Dépenses générales brutes				
Expenditure by function - Dépenses par fonction					
General government - Administration générale	2,580	2,634	4,292	6,090	7,512
Protection of persons and property - Protection des personnes et des biens	856	979	1,365	1,750	1,719
Transportation and communications - Transports et communications	12,286	11,091	12,288	10,340	10,150
Health - Santé	8,980	9,929	11,556	15,630	18,507
Social welfare - Bien-être social	8,106	7,290	7,156	7,830	8,863
Education - Éducation	10,327	13,017	17,793	20,250	26,364
Natural resources and primary industries - Ressources naturelles et industries primaires	2,573	2,335	1,869	4,320	4,820
Debt charges (exclusive of debt retirement) - Service de la dette (remboursements de la dette exclus)	5,770	6,868	7,599	8,100	8,182
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	519	524	543	580	583
All other expenditure - Toutes autres dépenses	1,516	1,398	3,717	4,770	8,638
Gross general expenditure - Dépenses générales brutes	53,513	56,065	68,178	79,660	95,338
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 5,014	- 1,107	-329	+ 2,170	- 5,291

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 — Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars — suite
NOVA SCOTIA — NOUVELLE-ÉCOSSE**

	1968	1969	1970	1971 (est.)	1972 (est.)
	thousands of dollars — milliers de dollars				
	Gross general revenue — Recettes générales brutes				
Revenue by source — Recettes d'après la source					
Personal income tax — Impôts sur le revenu des particuliers	25,875	29,335	38,852	43,762	52,252
Corporation income tax — Impôts sur le revenu des sociétés	9,924	11,197	13,047	11,657	11,633
General sales tax — Taxe générale de vente	25,805	28,664	60,074	65,080	75,105
Motor fuel tax — Taxe de vente sur les carburants	28,641	31,507	37,312	38,650	41,180
Health services premiums — Primes des services de santé	—	—	—	—	—
Other provincial taxes — Autres impôts provinciaux	2,868	3,160	3,422	3,661	7,131
Privileges, licences and permits — Privilèges, licences et permis	9,681	11,631	14,757	15,450	16,265
Liquor profits — Bénéfice sur la vente d'alcool	16,878	19,737	23,680	21,660	23,183
Non-tax receipts from own sources — Recettes provenant des sources propres excluant les impôts	19,987	27,278	37,279	38,445	53,092
Conditional transfers from other levels of government — Transferts conditionnels des autres administrations publiques	84,544	85,925	98,527	116,176	118,467
Unconditional transfers from other levels of government — Transferts inconditionnels des autres administrations publiques	85,185	87,456	96,695	96,609	98,520
Gross general revenue — Recettes générales brutes	309,388	335,890	423,645	451,150	496,828
	Gross general expenditure — Dépenses générales brutes				
Expenditure by function — Dépenses par fonction					
General government — Administration générale	9,995	10,562	13,393	18,520	17,242
Protection of persons and property — Protection des personnes et des biens	6,982	8,711	8,516	9,230	10,820
Transportation and communications — Transports et communications	64,280	71,304	63,372	75,060	38,967
Health — Santé	68,851	81,395	117,553	182,510	198,804
Social welfare — Bien-être social	23,420	26,518	30,523	48,230	55,041
Education — Éducation	90,135	106,710	115,572	131,800	156,474
Natural resources and primary industries — Ressources naturelles et industries primaires	14,394	14,181	15,206	18,130	17,335
Debt charges (exclusive of debt retirement) — Service de la dette (remboursements de la dette exclus)	29,785	38,180	54,742	63,280	63,992
Unconditional transfers to other levels of government — Transferts inconditionnels aux autres échelons de l'administration publique	5,097	5,493	7,442	9,280	10,151
All other expenditure — Toutes autres dépenses	10,037	15,264	19,024	15,340	18,503
Gross general expenditure — Dépenses générales brutes	322,976	378,318	445,343	571,380	587,329
Gross general revenue less gross general expenditure — Écart entre les recettes générales brutes et les dépenses générales brutes	- 13,588	- 42,428	- 21,698	- 120,230	- 90,501

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars - suite
NEW-BRUNSWICK - NOUVEAU-BRUNSWICK**

	1968	1969	1970	1971 (est.)	1972 (est.)
	thousands of dollars -- milliers de dollars				
	Gross general revenue -- Recettes générales brutes				
Revenue by source -- Recettes d'après la source					
Personal income tax -- Impôts sur le revenu des particuliers	18,379	21,253	34,122	40,945	47,015
Corporation income tax -- Impôts sur le revenu des sociétés	7,531	8,170	10,126	8,951	9,081
General sales tax -- Taxe générale de vente	32,598	38,060	52,180	59,180	54,700
Motor fuel tax -- Taxe de vente sur les carburants	24,235	26,360	29,215	29,850	34,515
Health services premiums -- Primes des services de santé	—	—	—	—	—
Other provincial taxes -- Autres impôts provinciaux	26,333	27,955	31,863	34,624	41,734
Privileges, licences and permits -- Privilèges, licences et permis	14,875	13,549	15,251	19,310	21,344
Liquor profits -- Bénéfice sur le vente d'alcool	12,823	16,999	17,551	17,590	20,040
Non-tax receipts from own sources -- Recettes provenant des sources propres excluant les impôts	7,731	12,450	16,220	10,208	20,811
Conditional transfers from other levels of government -- Transferts conditionnels des autres administrations publiques	64,918	70,771	79,884	112,710	119,720
Unconditional transfers from other levels of government -- Transferts inconditionnels des autres administrations publiques	70,925	77,657	84,487	85,532	97,116
Gross general revenue -- Recettes générales brutes	280,348	313,224	370,899	418,900	466,076
	Gross general expenditure -- Dépenses générales brutes				
Expenditure by function -- Dépenses par fonction					
General government -- Administration générale	12,617	12,144	13,382	15,940	27,379
Protection of persons and property -- Protection des personnes et des biens	5,925	6,795	6,842	7,560	8,695
Transportation and communications -- Transports et communications	69,671	50,491	46,661	68,830	70,425
Health -- Santé	57,620	63,856	71,013	81,590	105,953
Social welfare -- Bien-être social	18,716	26,012	26,313	29,460	44,346
Education -- Éducation	92,993	122,176	132,333	144,270	150,226
Natural resources and primary industries -- Ressources naturelles et industries primaires	13,500	16,140	19,281	21,030	20,513
Debt charges (exclusive of debt retirement) -- Service de la dette (remboursements de la dette exclus)	22,847	25,922	28,726	33,880	34,425
Unconditional transfers to other levels of government -- Transferts inconditionnels aux autres échelons de l'administration publique	11,807	14,051	14,732	18,700	20,286
All other expenditure -- Toutes autres dépenses	13,157	9,079	12,778	17,730	16,985
Gross general expenditure -- Dépenses générales brutes	318,853	346,666	372,061	438,990	499,233
Gross general revenue less gross general expenditure -- Écart entre les recettes générales brutes et les dépenses générales brutes	- 38,505	- 33,442	- 1,162	- 20,090	- 33,157

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars - suite
QUÉBEC**

	1968	1969	1970	1971 (est)	1972 (est)
	thousands of dollars - milliers de dollars				
	Gross general revenue - Recettes générales brutes				
Revenue by source - Recettes d'après la source					
Personal income tax - Impôts sur le revenu des particuliers	527,574	696,983	814,888	940,000	1,176,000
Corporation income tax - Impôts sur le revenu des sociétés.....	153,732	184,512	181,878	175,000	189,000
General sales tax - Taxe générale de vente	465,944	489,297	531,542	562,940	585,100
Motor fuel tax - Taxe de vente sur les carburants	217,717	264,269	281,409	298,290	318,600
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	189,327	230,829	249,748	276,800	393,784
Privileges, licences and permits - Privilèges, licences et permis	231,158	198,075	217,445	232,350	255,571
Liquor profits - Bénéfice sur la vente d'alcool	74,153	43,268	75,250	105,300	88,000
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts.	38,120	76,473	101,486	90,206	182,409
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	191,935	179,037	167,605	338,867	472,366
Unconditional transfers from other levels of government - Transferts inconditionnels des autres administrations publiques	401,795	469,028	528,774	765,397	693,001
Gross general revenue - Recettes générales brutes	2,491,455	2,831,771	3,150,025	3,785,150	4,353,831
	Gross general expenditure - Dépenses générales brutes				
Expenditure by function - Dépenses par fonction					
General government - Administration générale	93,090	93,259	127,199	217,690	155,877
Protection of persons and property - Protection des personnes et des biens	92,446	104,695	139,350	147,330	182,614
Transportation and communications - Transports et communications	312,981	307,818	314,799	345,100	494,148
Health - Santé.....	625,181	674,674	822,358	960,500	1,166,147
Social welfare - Bien-être social.....	381,785	464,725	470,819	506,760	680,031
Education - Éducation	750,140	800,407	958,536	1,191,770	1,350,973
Natural resources and primary industries - Ressources naturelles et industries primaires	116,539	125,765	143,639	140,240	147,886
Debt charges (exclusive of debt retirement) - Service de la dette (remboursements de la dette exclus)	96,109	124,210	139,945	195,480	278,570
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	120,427	125,785	143,449	148,080	156,900
All other expenditure - Toutes autres dépenses	63,262	61,851	81,914	166,770	180,126
Gross general expenditure - Dépenses générales brutes.....	2,651,960	2,883,189	3,342,008	4,019,720	4,793,273
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 160,505	- 51,418	- 191,983	- 234,570	- 439,442

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars - suite**

ONTARIO

	1968	1969	1970	1971 (est.)	1972 (est.)
	thousands of dollars - milliers de dollars				
	Gross general revenue - Recettes générales brutes				
Revenue by source - Recettes d'après la source					
Personal income tax - Impôts sur le revenu des particuliers	551,004	620,476	762,086	898,019	1,040,708
Corporation income tax - Impôts sur le revenu des sociétés	276,577	304,679	441,038	457,000	290,000
General sales tax - Taxe générale de vente	442,417	493,087	645,284	692,900	759,000
Motor fuel tax - Taxe de vente sur les carburants	307,134	366,182	394,585	413,300	437,000
Health services premiums - Primes des services de santé	182,770	257,027	475,631	617,320	610,738
Other provincial taxes - Autres impôts provinciaux	148,469	204,985	229,632	198,561	222,675
Privileges, licences and permits - Privilèges, licences et permis	202,603	256,910	283,342	315,950	276,346
Liquor profits - Bénéfice sur la vente d'alcool	116,789	153,641	137,200	148,550	201,500
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	141,170	215,893	304,636	393,921	453,641
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	500,723	588,224	707,691	822,374	974,390
Unconditional transfers from other levels of government - Transferts inconditionnels des autres administrations publiques	26,828	31,764	40,237	38,355	11,368
Gross general revenue - Recettes générales brutes	2,896,484	3,492,868	4,421,362	4,996,250	5,277,366
	Gross general expenditure - Dépenses générales brutes				
Expenditure by function - Dépenses par fonction					
General government - Administration générale	95,957	111,746	117,290	202,000	197,636
Protection of persons and property - Protection des personnes et des biens	116,289	159,980	183,995	188,410	238,699
Transportation and communications - Transports et communications	437,988	463,087	479,625	511,930	550,594
Health - Santé	766,289	923,909	1,175,452	1,535,950	1,558,212
Social welfare - Bien-être social	195,904	230,089	239,988	281,110	358,243
Education - Éducation	1,015,994	1,142,023	1,401,410	1,584,500	1,751,169
Natural resources and primary industries - Ressources naturelles et industries primaires	93,443	116,040	108,916	139,800	176,541
Debt charges (exclusive of debt retirement) - Service de la dette (remboursements de la dette exclus)	154,064	223,841	250,840	326,550	439,233
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	52,442	60,358	63,022	51,990	66,355
All other expenditure - Toutes autres dépenses	63,170	180,380	245,385	282,580	368,672
Gross general expenditure - Dépenses générales brutes	2,991,540	3,611,453	4,265,923	5,104,820	5,705,354
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 95,056	- 118,585	+ 155,439	- 108,570	- 427,988

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars - suite
MANITOBA**

	1968	1969	1970	1971 (est.)	1972 (est.)
	thousands of dollars - milliers de dollars				
	Gross general revenue - Recettes générales brutes				
Revenue by source - Recettes d'après la source					
Personal income tax - Impôts sur le revenu des particuliers	53,728	64,655	81,226	108,299	122,659
Corporation income tax - Impôts sur le revenu des sociétés	22,259	24,830	31,687	32,579	30,058
General sales tax - Taxe générale de vente	40,052	61,401	67,932	67,390	69,415
Motor fuel tax - Taxe de vente sur les carburants	40,757	41,813	44,311	43,880	46,020
Health services premiums - Primes des services de santé	13,122	13,515	45,088	28,600	29,000
Other provincial taxes - Autres impôts provinciaux	17,934	18,995	19,910	19,742	28,864
Privileges, licences and permits - Privilèges, licences et permis	24,099	23,671	27,087	26,500	35,940
Liquor profit - Bénéfice sur la vente d'alcool	20,093	22,071	23,936	22,930	25,402
Non-tax receipts from own source - Recettes provenant des sources propres excluant les impôts	23,543	34,037	44,644	31,108	37,874
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	85,534	82,035	107,414	132,909	147,640
Unconditional transfers from other levels of government - Transferts inconditionnels des autres administrations publiques	49,811	47,228	51,077	47,173	52,968
Gross general revenue - Recettes générales brutes	390,932	434,251	544,312	561,110	625,840
	Gross general expenditure - Dépenses générales brutes				
Expenditure by function - Dépenses par fonction					
General government - Administration générale	13,239	13,439	15,075	18,420	19,920
Protection of persons and property - Protection des personnes et des biens	11,234	13,268	15,644	17,580	20,418
Transportation and communications - Transports et communications	47,423	51,896	52,487	49,610	49,610
Health - Santé	85,245	97,288	149,747	183,510	200,840
Social welfare - Bien-être social	28,259	36,658	37,277	44,070	68,460
Education - Éducation	110,920	134,517	148,408	161,360	180,590
Natural resources and primary industries - Ressources naturelles et industries primaires	27,405	32,126	35,561	30,830	43,110
Debt charges (exclusive of debt retirement) - Service de la dette (remboursements de la dette exclus)	20,974	22,840	33,005	22,690	28,230
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	8,911	5,120	10,453	10,590	5,030
All other expenditure - Toutes autres dépenses	25,023	18,009	18,250	17,820	28,700
Gross general expenditure - Dépenses générales brutes	378,633	425,161	515,907	556,480	644,950
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	+ 12,299	+ 9,090	+ 28,405	+ 4,630	- 19,110

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars - suite
SASKATCHEWAN**

	1968	1969	1970	1971 (est.)	1972 (est.)
	thousands of dollars - milliers de dollars				
	Gross general revenue - Recettes générales brutes				
Revenue by source - Recettes d'après la source					
Personal income tax - Impôts sur le revenu des particuliers	48,587	54,978	63,915	73,842	70,076
Corporation income tax - Impôts sur le revenu des sociétés	15,581	19,596	22,529	18,741	14,139
General sales tax - Taxe générale de vente	52,374	65,470	64,670	68,000	71,860
Motor fuel tax - Taxe de vente sur les carburants	36,486	46,754	47,520	51,980	52,475
Health services premiums - Primes des services de santé	18,425	18,437	18,564	19,300	18,974
Other provincial taxes - Autres impôts provinciaux	7,303	10,729	10,454	10,457	14,502
Privileges, licences and permits - Privilèges, licences et permis	53,999	54,012	53,899	61,700	59,534
Liquor profits - Bénéfice sur la vente d'alcool	23,934	25,147	20,110	35,750	26,600
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	64,086	68,730	77,108	68,559	94,762
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	80,362	93,116	109,426	116,713	122,579
Unconditional transfers from other levels of government - Transferts inconditionnels des autres administrations publiques	31,749	20,169	16,526	45,988	56,981
Gross general revenue - Recettes générales brutes	432,886	477,138	504,721	571,030	602,482
	Gross general expenditure - Dépenses générales brutes				
Expenditure by function - Dépenses par fonction					
General government - Administration générale	13,584	15,381	15,548	23,780	27,482
Protection of persons and property - Protection des personnes et des biens	11,689	13,047	14,379	16,190	17,851
Transportation and communications - Transports et communications	65,903	72,435	71,212	80,320	82,666
Health - Santé	118,453	126,561	142,543	157,520	170,331
Social welfare - Bien-être social	33,400	33,500	35,422	41,190	49,838
Education - Éducation	102,468	116,276	128,079	144,480	170,678
Natural resources and primary industries - Ressources naturelles et industries primaires	24,592	29,833	26,411	29,170	34,806
Debt charges (exclusive of debt retirement) - Service de la dette (remboursements de la dette exclus)	35,363	37,924	44,004	44,420	44,150
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	-	-	-	-	-
All other expenditure - Toutes autres dépenses	21,964	22,142	21,415	23,830	26,351
Gross general expenditure - Dépenses générales brutes	427,416	467,099	499,013	560,900	624,153
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	+ 5,470	+ 10,039	+ 5,708	+ 10,130	- 21,671

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars - suite**

ALBERTA

	1968	1969	1970	1971 (est)	1972 (est)
	thousands of dollars - milliers de dollars				
	Gross general revenue - Recettes générales brutes				
Revenue by source - Recettes d'après la source					
Personal income tax - Impôts sur le revenu des particuliers	79,792	98,334	134,042	163,843	189,969
Corporation income tax - Impôts sur le revenu des sociétés	39,932	49,858	63,967	55,426	53,804
General sales tax - Taxe générale de vente	-	-	-	-	-
Motor fuel tax - Taxe de vente sur les carburants	50,730	69,979	80,367	80,690	82,800
Health services premiums - Primes des services de santé		12,842	50,063	48,640	55,000
Other provincial taxes - Autres impôts provinciaux	7,052	9,128	18,999	20,941	30,672
Privileges, licences and permits - Privilèges, licences et permis	254,161	322,870	299,173	303,970	321,376
Liquor profits - Bénéfice sur la vente d'alcool	37,847	39,930	45,167	54,120	58,240
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	45,485	89,756	102,837	53,295	128,150
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	130,996	151,110	200,196	220,805	245,164
Unconditional transfers from other levels of government - Transferts inconditionnels des autres administrations publiques	14,205	17,256	17,553	18,650	9,483
Gross general revenue - Recettes générales brutes	660,200	861,063	1,012,364	1,020,380	1,174,658
	Gross general expenditure - Dépenses générales brutes				
Expenditure by function - Dépenses par fonction					
General government - Administration générale	13,933	18,372	26,923	50,350	61,029
Protection of persons and property - Protection des personnes et des biens	30,392	34,909	38,861	46,280	45,657
Transportation and communications - Transports et communications	99,092	88,442	96,770	102,280	105,732
Health - Santé	169,054	213,336	287,149	320,020	355,749
Social welfare - Bien-être social	74,811	66,841	75,978	80,790	90,464
Education - Éducation	273,884	283,071	316,362	366,430	408,289
Natural resources and primary industries - Ressources naturelles et industries primaires	39,696	50,924	58,167	50,430	58,751
Debt charges (exclusive of debt retirement) - Service de la dette (remboursements de la dette exclus)	2,601	44,490	55,031	11,530	80,471
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	27,362	33,529	36,834	40,990	41,500
All other expenditure - Toutes autres dépenses	29,276	36,403	38,646	59,820	50,137
Gross general expenditure - Dépenses générales brutes	760,101	870,317	1,030,721	1,128,920	1,297,779
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 99,901	- 9,254	- 18,357	- 108,540	- 123,121

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars - suite**
BRITISH-COLUMBIA - COLOMBIE-BRITANNIQUE

	1968	1969	1970	1971 (est.)	1972 (est.)
	thousands of dollars - milliers de dollars				
	Gross general revenue - Recettes générales brutes				
Revenue by source - Recettes d'après la source					
Personal income tax - Impôts sur le revenu des particuliers	142,852	161,791	190,606	223,856	265,638
Corporation income tax - Impôts sur le revenu des sociétés	64,033	48,163	86,507	73,568	77,510
General sales tax - Taxe générale de vente	167,207	179,267	209,571	200,500	206,000
Motor fuel tax - Taxe de vente sur les carburants	66,271	70,178	76,986	79,290	104,742
Health services premiums - Primes des services de santé	11,266	52,435	67,905	75,000	70,000
Other provincial taxes - Autres impôts provinciaux	34,435	36,469	48,754	40,836	66,057
Privileges, licences and permits - Privilèges, licences et permis	127,841	164,360	209,535	209,460	202,052
Liquor profits - Bénéfice sur la vente d'alcool	49,952	55,360	61,741	63,300	68,500
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	36,986	89,955	112,249	83,238	99,531
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	125,980	180,419	203,542	222,500	253,454
Unconditional transfers from other levels of government - Transferts inconditionnels des autres administrations publiques	2,241	1,981	2,424	1,772	2,722
Gross general revenue - Recettes générales brutes	829,064	1,040,378	1,269,820	1,273,320	1,416,206
	Gross general expenditure - Dépenses générales brutes				
Expenditure by function - Dépenses par fonction					
General government - Administration générale	34,001	41,469	44,869	52,990	57,023
Protection of persons and property - Protection des personnes et des biens	28,795	32,963	38,262	38,110	41,714
Transportation and communications - Transports et communications	132,367	128,426	171,720	151,030	159,230
Health - Santé	187,028	249,388	333,839	381,610	417,247
Social welfare - Bien-être social	76,674	93,650	105,300	98,300	136,140
Education - Éducation	193,363	266,375	273,106	369,480	405,465
Natural resources and primary industries - Ressources naturelles et industries primaires	52,338	52,629	61,528	81,030	86,545
Debt charges (exclusive of debt retirement) - Service de la dette (remboursements de la dette exclus)	35	12,863	21,209	900	900
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	27,844	39,504	44,346	47,650	47,650
All other expenditure - Toutes autres dépenses	68,010	31,575	84,977	32,880	37,996
Gross general expenditure - Dépenses générales brutes	800,455	948,842	1,179,156	1,253,980	1,389,910
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	+ 28,609	+ 91,536	+ 90,664	+ 19,340	+ 26,296

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars - suite**

YUKON

	1968	1969	1970	1971 ¹ (est.)	1972 ¹ (est.)
	thousands of dollars - milliers de dollars				
	Gross general revenue - Recettes générales brutes				
Revenue by source - Recettes d'après la source					
Personal income tax - Impôts sur le revenu des particuliers	-	-	-	-	-
Corporation income tax - Impôts sur le revenu des sociétés	-	-	-	-	-
General sales tax - Taxe générale de vente	-	-	-	-	-
Motor fuel tax - Taxe de vente sur les carburants	769	1,434	1,470	-	-
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	478	657	921	-	-
Privileges, licences and permits - Privilèges, licences et permis	766	515	669	-	-
Liquor profits - Bénéfice sur la vente d'alcool	1,130	1,383	1,281	-	-
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	821	1,104	1,419	-	-
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	2,430	1,495	5,395	-	-
Unconditional transfers from other levels of government - Transferts inconditionnels des autres administrations publiques	3,876	5,743	6,810	-	-
Gross general revenue - Recettes générales brutes	10,270	12,331	17,965	-	-
	Gross general expenditure - Dépenses générales brutes				
Expenditure by function - Dépenses par fonction					
General government - Administration générale	1,352	1,619	2,220	-	-
Protection of persons and property - Protection des personnes et des biens	481	827	948	-	-
Transportation and communications - Transports et communications	2,336	1,136	5,470	-	-
Health - Santé	1,075	2,184	2,367	-	-
Social welfare - Bien-être social	635	866	1,168	-	-
Education - Éducation	4,310	5,128	7,408	-	-
Natural resources and primary industries - Ressources naturelles et industries primaires	113	111	74	-	-
Debt charges (exclusive of debt retirement) - Service de la dette (remboursements de la dette exclus)	456	604	892	-	-
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	226	256	413	-	-
All other expenditure - Toutes autres dépenses	1,152	815	1,401	-	-
Gross general expenditure - Dépenses générales brutes	12,136	13,546	22,361	-	-
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 1,866	- 1,215	- 4,396	-	-

¹ Estimates not available for the years 1971 and 1972. - Estimations non disponibles pour 1971 et 1972.

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars - suite**

NORTHWEST TERRITORIES - TERRITOIRES DU NORD-OUEST

	1968	1969	1970	1971 ¹ (est)	1972 ¹ (est)
	thousands of dollars - milliers de dollars				
	Gross general revenue - Recettes générales brutes				
Revenue by source - Recettes d'après la source					
Personal income tax - Impôts sur le revenu des particuliers	-	-	-	-	-
Corporation income tax - Impôts sur le revenu des sociétés	-	-	-	-	-
General sales tax - Taxe générale de vente	-	-	-	-	-
Motor fuel tax - Taxe de vente sur les carburants	1,053	1,433	1,514	-	-
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	56	-	559	-	-
Privileges, licenses and permits - Privilèges, licences et permis	283	377	640	-	-
Liquor profits - Bénéfice sur la vente d'alcool	1,636	1,827	2,150	-	-
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	336	729	2,754	-	-
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	3,472	2,970	18,370	-	-
Unconditional transfers from other levels of government - Transferts inconditionnels des autres administrations publiques	5,494	6,232	10,368	-	-
Gross general revenue - Recettes générales brutes.....	12,330	13,568	36,355	-	-
	Gross general expenditure - Dépenses générales brutes				
Expenditure by function - Dépenses par fonction					
General government - Administration générale	1,276	2,579	11,765	-	-
Protection of persons and property - Protection des personnes et des biens	1,849	2,026	2,613	-	-
Transportation and communications - Transports et communications	429	702	1,659	-	-
Health - Santé	3,214	3,730	4,576	-	-
Social welfare - Bien-être social	784	667	2,176	-	-
Education - Éducation	3,866	4,470	7,677	-	-
Natural resources and primary industries - Ressources naturelles et industries primaires	124	526	668	-	-
Debt charges (exclusive of debt retirement) - Service de la dette (remboursements de la dette exclus)	480	1,491	1,873	-	-
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	273	345	83	-	-
All other expenditure - Toutes autres dépenses	1,944	2,266	8,163	-	-
Gross general expenditure - Dépenses générales brutes.....	14,239	18,802	41,253	-	-
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 1,909	- 5,234	- 4,898	-	-

¹ Estimates not available for the year 1971 and 1972. - Estimations non disponibles pour 1971 et 1972.

**TABLE 11. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 — Concluded**

**TABLEAU 11. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
exercices financiers terminés le 31 mars — fin
ALL PROVINCES — TOTAL — TOUTES LES PROVINCES**

	1968	1969	1970	1971 ¹ (est.)	1972 ¹ (est.)
	thousands of dollars — milliers de dollars				
	Gross general revenue — Recettes générales brutes				
Revenue by source — Recettes d'après la source					
Personal income tax — Impôts sur le revenu des particuliers	1,461,957	1,764,302	2,142,443	2,520,319	2,996,471
Corporation income tax — Impôts sur le revenu des sociétés	596,020	660,326	861,606	843,439	684,177
General sales tax — Taxe générale de vente	1,259,626	1,395,238	1,675,185	1,761,610	1,878,683
Motor fuel tax — Taxe de vente sur les carburants	791,923	943,206	1,019,853	1,063,270	1,147,402
Health services premiums — Primes des services de santé	225,583	354,256	657,251	788,860	783,712
Other provincial taxes — Autres impôts provinciaux	438,732	550,573	622,590	614,022	815,897
Privileges, licences and permits — Privilèges, licences et permis	934,349	1,061,925	1,138,949	1,199,800	1,207,470
Liquor profits — Bénéfice sur la vente d'alcool	363,083	388,241	416,259	481,020	524,094
Non-tax receipts from own sources — Recettes provenant des sources propres excluant les impôts	388,652	635,178	822,872	785,782	1,105,305
Conditional transfers from other levels of government — Transferts conditionnels des autres administrations publiques	1,347,557	1,513,986	1,796,015	2,226,126	2,605,479
Unconditional transfers from other levels of government — Transferts inconditionnels des autres administrations publiques	786,053	862,752	970,050	1,223,662	1,164,725
Gross general revenue — Recettes générales brutes	8,593,535	10,129,983	12,123,073	13,507,910	14,913,415
	Gross general expenditure — Dépenses générales brutes				
Expenditure by function — Dépenses par fonction					
General government — Administration générale	303,338	332,872	403,768	621,930	588,581
Protection of persons and property — Protection des personnes et des biens	313,563	386,236	459,008	481,460	577,072
Transportation and communications — Transports et communications	1,298,137	1,304,825	1,369,283	1,446,930	1,614,430
Health — Santé	2,140,593	2,502,861	3,182,860	3,898,210	4,275,340
Social welfare — Bien-être social	883,480	1,031,326	1,073,548	1,180,000	1,539,533
Education — Éducation	2,731,173	3,068,276	3,584,775	4,207,910	4,724,932
Natural resources and primary industries — Ressources naturelles et industries primaires	398,198	454,158	483,403	525,760	614,392
Debt charges (exclusive of debt retirement) — Service de la dette (remboursements de la dette exclus)	387,259	566,188	671,671	739,300	1,021,407
Unconditional transfers to other levels of government — Transferts inconditionnels aux autres échelons de l'administration publique	258,537	289,559	324,115	330,590	351,784
All other expenditure — Toutes autres dépenses	321,606	394,738	556,536	693,760	829,842
Gross general expenditure — Dépenses générales brutes	9,035,884	10,331,039	12,108,967	14,125,850	16,137,311
Gross general revenue less gross general expenditure — Écart entre les recettes générales brutes et les dépenses générales brutes	- 442,349	- 201,056	+ 14,106	- 617,940	- 1,223,896

¹ Does not include Yukon and Northwest Territories. — N'inclus pas le Yukon et les Territoires du Nord-Ouest.

APPENDIX — APPENDICE

SPECIAL FUNDS INCLUDED IN THESE STATISTICS

FONDS SPÉCIAUX INCLUS DANS CES STATISTIQUES

Newfoundland — Terre-Neuve

Bell Island Hospital Building Corporation Limited
Board of Commissioners of Public Utilities¹
Co-operative Development Loan Board of Newfoundland
Farm Development Loan Board
Fisheries Loan Board of Newfoundland
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board of Newfoundland
Memorial University of Newfoundland Building Corporation Limited
Motor Vehicle Accident Security Account
Newfoundland Government Building Corporation Limited
Northern Hospitals Building Corporation Limited
Nurses Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
Property Loss Reserve Fund
Public Libraries Board (The)
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
University Extension Buildings (Newfoundland 1964) Limited
Unsatisfied Judgement Fund²
Vocational Schools (Western) Building Corporation Limited
Mooring Cove Building Company Limited
B.L.C. Building Corporation Limited
Corner Brook Hospital Building Corporation Limited
Public Accountants Licensing Board¹
Corner Brook Housing Corporation
Fish Buildings Limited
Memorial Park Realty Corporation Limited
St. Anthony Hospital Building Corporation Limited
Centenary Building Corporation Limited
Newfoundland Municipal Financing Corporation¹
Newfoundland Medical Care Commission
Newfoundland and Labrador Rural Electricity Authority
Newfoundland Fisheries Development Authority
Newfoundland Industrial Development Corporation
Newfoundland and Labrador Computer Services Limited

Prince Edward Island — Île-du-Prince-Édouard

Crop Insurance Board (The)
Farm Establishment (Loan) Board
Fishermen's Loan Board
Hospital Services Commission¹
Insurance Reserve Fund
P.E.I. Crown Building Corporation
Unsatisfied Judgment Fund
P.E.I. Housing Authority

Nova Scotia — Nouvelle-Écosse

Board of Commissioners of Public Utilities
Community Pasture Board
Industrial Development Fund
Industrial Expansion Fund
Industrial Loan Fund
Inverness Recreation and Playground Fund
Municipal Loan and Building Fund
Nova Scotia Fishermen's Loan Board
Nova Scotia Research Foundation
Special Reserve Account
Universities Assistance Fund
Unsatisfied Judgment Fund
Water Supply System Fund
Nova Scotia Farm Loan Board

New Brunswick — Nouveau-Brunswick

Board of Commissioners of Public Utilities¹
Community Improvement Corporation
Fire Prevention Act
Fishermen's Loan Board
Farm Adjustment Board
Government House Trust Fund
Margaret R. Lynds Bequest
New Brunswick Higher Education Commission
New Brunswick Research and Productivity Council
Verna MacDonald Bequest
Viscount Bennett Bequest
Provision for Matching Grants and Guarantees

Québec:

Minimum Wage Commission¹ — Commission du salaire minimum¹
Quebec Crop Insurance Board¹ — Régie de l'assurance-récolte du Québec¹
Quebec Industrial Credit Bureau — Office du crédit industriel du Québec
Quebec Housing Corporation — Société d'habitation du Québec
Syndicat national du rachat des rentes seigneuriales
Municipal Commission — Commission municipale
Farm Credit Bureau — Office du crédit agricole
Quebec Deposit Insurance Board — Régie de l'assurance-dépôts du Québec
Quebec Planning and Development Board — Office de planification et de développement du Québec
Quebec Health Insurance Board — Régie de l'assurance-maladie du Québec
Quebec Lotteries and Races Board — Société d'exploitation des loteries et courses du Québec
Quebec Broadcasting Bureau — Office de radio-télédiffusion du Québec
Central Quebec Industrial Park Corporation — Société du parc industriel du centre du Québec

Québec — Concluded — fin

Office for the Prevention and Treatment of Alcoholism and Other Toxaemias — Office de la prévention et traitement de l'alcoolisme et autres toxicomanies
Quebec Forest Salvage and Operations Company (REXFOR) — Société de récupération et d'exploitation forestières

Ontario

Alcoholism and Drug Addiction Research Foundation
Motor Vehicle Accident Claims Fund
Niagara Parks Commission⁴
✓ Ontario Development Corporation
✓ Ontario Educational Capital Aid Corporation
✓ Ontario Hospital Services Commission¹
✓ Ontario Junior Farmers Establishment Loan Corporation
✓ Ontario Municipal Improvement Corporation
Ontario Research Foundation¹
Ontario Student Housing Corporation
✓ Ontario Universities Capital Aid Corporation
✓ Sheridan Park Corporation
✓ The Fund for Milk and Cream Producers *
✓ Centralia Industrial Park
Ontario Crop Insurance Fund

Manitoba

Co-operative Promotion Board
Cream Graders Account
Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Land Titles Assurance Fund
Manitoba Centennial Corporation
Manitoba Crop Insurance Corporation
Manitoba Export Corporation
Milk Control Board⁵
Reserve for War and Post-War Emergencies
Unsatisfied Judgment Fund
Manitoba Agricultural Credit and Development Corporation (since 1968)
Manitoba School Financing Authority
Manitoba Health Services Insurance Commission
Manitoba Hospital Services Fund
Manitoba School District Reserve Fund

Saskatchewan

Agricultural Research Foundation⁴
Government Finance Office¹
Horned Cattle Purchases Trust Account
Land Titles Assurance Fund
Milk Control Board
Saskatchewan Crop Insurance Board

Saskatchewan — Concluded — fin

Saskatchewan Hospitalization Board¹
Saskatchewan Medical Care Insurance Fund¹
Saskatchewan Research Council
Student Aid Fund
Economic Development Corporation (Grant Fund)

Alberta

Alberta Hail and Crop Insurance Corporation
Horned Cattle Purchases Act Trust Account
Oil and Gas Conservation Board
Registrar's Assurance Fund
Wheat Board Monies Trust Account
Universities Commission
Alberta Resources Railway Corporation
Alberta Racing Commission
Motor Vehicle Accident Claims
Alberta Health Care Insurance Commission
Alberta Municipal Financing Corporation
Alberta Colleges Commission
Local Authorities Pension Act (Local Government Expenditure)
Alberta Human Resources Research Council
School Foundation Programme Ltd.
Central Registry Assurance Fund

British Columbia — Colombie-Britannique

Centennial Cultural Fund
Crop Insurance Stabilization Fund
Burrard Inlet Fund
Housing and Redevelopment Fund
Provincial New-Home Building Assistance Act
Scaling Fund
Beef Cattle Producers Assistance Fund
Bond Redemption Accounts
Capital Improvement District Fund
Dairy Producers Protection Fund
Dog Tax Fund
Grazing Range Improvement Fund
Land Registry Assurance Fund
Land Settlement Board
Pound District Act Trust Account
University Endowment Lands Administration
B.C. Regional Hospitals Districts Financing Authority
B.C. School Districts Capital Financing Authority
Agricultural Aid to Developing Countries and World Disaster Fund
British Columbia Crop Insurance Board
British Columbia Government Building Fund
First Citizen's Fund
Over-all Medical Services Plan of British Columbia
Provincial Home-acquisition Grant Fund
Provincial Major Disaster Fund
Physical Fitness and Amateur Sports Fund

¹ Calendar year 1969. — Année calendrier 1969.

² Levies are no longer payable to the provincial government but claims are still being settled. — Les levées ne sont plus payées à l'administration publique provinciale mais des réclamations sont encore réglées.

³ Twelve months ended April 30, 1970. — Période de douze mois se terminant le 30 avril, 1970.

⁴ Twelve months ended October 31, 1969. — Période de douze mois se terminant le 31 octobre 1969.

⁵ Twelve months ended July 31, 1969. — Période de douze mois se terminant le 31 juillet 1969.

⁶ Twelve months ended June 30, 1969. — Période de douze mois se terminant le 30 juin, 1969.

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- 68-202 *Consolidated Government Finance — Federal, Provincial and Local Governments*, A., Angl.
- 68-502 *Comparative Statistics of Public Finance, 1956 to 1960*, HS., Angl.
- 68-506 *The Canadian System of Government Financial Management Statistics*, HS., Angl.

Statistique de l'administration publique fédérale

- 68-211 F *Finances de l'administration publique fédérale*, A., F. et Angl.
- 61-203 *Finances des entreprises publiques fédérales*, A., Bil.
- 72-004 *Federal Government Employment*, T., Angl.
- 72-205 *Federal Government Employment in Metropolitan Areas*, A., Angl.

Statistique des administrations publiques provinciales

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- 72-505 *L'emploi dans les administrations municipales, 1961-1966*, HS., Bil.

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- 12-532 F *Volume I. Introduction générale*, HS., F. et Angl.
- 12-533 F *Volume II. Les systèmes de classification*, HS., F. et Angl.
- 12-534 F *Supplément du Volume II. États simulés (pro-forma)*, HS., F. et Angl.

T. — Trimestriel A. — Annuel HS. — Hors série F. — Français Angl. — Anglais Bil. — Bilingue

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- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
- 68-506 The Canadian System of Government Financial Management Statistics, O., E.

Federal Government Statistics

- 68-211 Federal Government Finance, A., E. and F.
- 61-203 Federal Government Enterprise Finance, A., Bil.
- 72-004 Federal Government Employment, Q., E.
- 72-205 Federal Government Employment in Metropolitan Areas, A., E.

Provincial Government Statistics

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- 68-207 Provincial Government Finance — Revenue and Expenditure, A., Bil.
- 68-209 Provincial Government Finance — Assets, Liabilities and Sources and Uses of Funds, A., Bil.
- 61-204 Provincial Government Enterprise Finance, A., Bil.
- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A., E.
- 72-007 Provincial Government Employment, Q., Bil.
- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

Local Government Statistics

- 68-203 Local Government Finance — Revenue and Expenditure — Preliminary and Estimates, A., E.
- 68-204 Local Government Finance, A., E.
- 72-009 Local Government Employment, Q., Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72-505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12-532 Volume I. General Introduction, O., E. and F.
- 12-533 Volume II. The Classification Systems, O., E. and F.
- 12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

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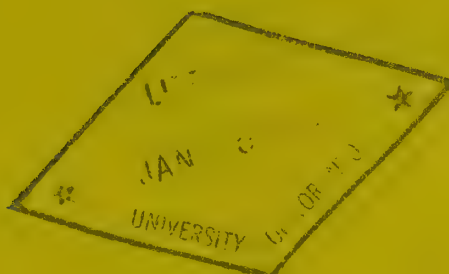
REVENUE AND EXPENDITURE
1970

Fiscal year ended March 31, 1971

Finances des administrations publiques provinciales

REVENUS ET DÉPENSES
1970

Année financière se terminant le 31 mars 1971



STATISTICS CANADA — STATISTIQUE CANADA
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PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure

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1970

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TABLE OF CONTENTS

Page

Introduction	5
1970-71 Revenue and Expenditure	
Newfoundland Building Corporations ...	10
Quebec Autoroutes Authority	10
Federal-Provincial Fiscal Arrangements	11
Inter-Provincial Comparability	12
Explanatory Comments	12
Tables	
1. Gross General Revenue	24
2. Gross General Expenditure	28
3. Reconciliation of Gross General Revenue with Provincial Public Accounts	32
4. Reconciliation of Gross General Expenditure with Provincial Public Accounts	32
5. Net General Revenue	34
6. Economic Classification of Gross General Revenue, by Province	36
7. Economic Classification of Gross General Expenditure, by Province ...	88
8. Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis	140
9. Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis	142

Appendix

List of Special Funds Included in the Statistics of the Report	144
---	-----

TABLE DES MATIÈRES

Page

Introduction	5
1970-71 Revenus et Dépenses	
Sociétés de construction de Terre-Neuve	10
Office des autoroutes du Québec	10
Arrangements fiscaux entre le gouvernement fédéral et les provinces	11
Rapprochement entre les provinces	12
Commentaires explicatifs	12
Tableaux	
1. Revenus généraux bruts	24
2. Dépenses générales brutes	28
3. Rapprochement des revenus généraux bruts avec les comptes publics provinciaux	32
4. Rapprochement des dépenses générales brutes avec les comptes publics provinciaux	32
5. Revenus généraux nets	34
6. Classification économique des revenus géné- raux bruts, par province	36
7. Classification économique des dépenses géné- rales brutes, par province	88
8. Rapprochement des revenus généraux bruts avec les revenus définies par la compta- bilité nationale	140
9. Rapprochement des dépenses générales brutes avec les dépenses courantes sur la base de la comptabilité nationale	142

Appendice

Liste des fonds spéciaux mentionnés dans cette publication	144
---	-----

Introduction

This report presents the revenues and expenditures of provincial and territorial governments for the fiscal year ended March 31, 1971. It forms a part of the Canadian System of Government Financial Management Statistics which is the subject of a recent Statistics Canada publication, Catalogue 68-506.

This latter publication describes in detail the historical background, objectives, statistical coverage, concepts and classification framework of the system and represents the results of a complete review of financial management statistics conducted by the Public Finance Division.

The financial management system is designed to encompass the operation of all governments in Canada. The system recognizes three levels of government: federal, provincial/territorial, and local. The federal level comprises the Government of Canada and its special funds and agencies, the provincial/territorial level, the governments, special funds and agencies of the ten provinces and two territories, and the local level, the governments and agencies of municipalities, local school authorities and special purpose boards and commissions.

The term "agency" is used to describe the numerous and widely varying entities created by governments to carry out certain assigned tasks. These agencies can be classified in many ways, by assigned role, by administrative format, by operational methods, etc. For purposes of financial management statistics, however, only two categories are significant — agencies which are enterprises and agencies which are merely specialized extensions of departmental operations. Thus there are two statistical universes: the general government universe which is covered by this publication and the government enterprise universe which is the subject of another Statistics Canada publication, Catalogue 61-204.

The general government universe includes all government administrative bodies except those which are specifically excluded. More precisely, general government comprises:

- (a) departments of government;
- (b) administrative, regulatory and special funds which perform functions similar to those of departments and which may be organized as boards, commissions or agencies. This group includes quasi-trust accounts the funds of which are available for government use. It also includes government social insurance programs such as those pertaining to unemployment insurance, workmen's compensation and vacation-with-pay programs;
- (c) agencies engaged in "industrial" or "commercial" activities primarily to service the requirements of their own governments, and agencies engaged primarily in the channelling of funds from one level of government to another or among organizations at the same level of government, e.g., bodies established by provincial legislation to help finance the capital programs of municipalities and school boards;

Introduction

Cette publication présente les revenus et les dépenses des administrations publiques provinciales et territoriales pour l'année financière terminée le 31 mars 1971. Elle fait partie du système canadien des statistiques de la gestion financière des administrations publiques, qui a fait l'objet d'une récente publication de Statistique Canada, portant le numéro 68-506F au catalogue.

Cette dernière publication décrit en détail l'historique, les objectifs, la couverture statistique, les concepts et le cadre de classification du système, et représente les résultats d'un examen exhaustif des statistiques de la gestion financière effectué par la Division des finances publiques.

Le système de la gestion financière est destiné à couvrir l'activité de toutes les administrations publiques au Canada. Le système tient compte de trois échelons d'administration publique: fédéral, provincial (ou territorial) et local. A l'échelon fédéral, on trouve le gouvernement du Canada et ses fonds et organismes spéciaux, à l'échelon provincial (ou territorial), les administrations publiques, fonds spéciaux et organismes des dix provinces et des deux territoires, et enfin au niveau local, on retrouve les administrations publiques et les organismes des municipalités, les conseils scolaires locaux et les commissions et conseils spéciaux.

Le terme «organisme» sert à décrire les personnes morales, nombreuses et très variées, que des administrations publiques, ont créées pour accomplir certaines tâches déterminées. On peut classer ces organismes de nombreuses façons: selon le rôle qui leur est attribué, l'importance administrative, les méthodes d'exploitation, etc. Cependant, aux fins de la statistique de la gestion financière des administrations publiques, deux catégories sont à retenir: les organismes qui sont des entreprises et les organismes qui ne sont en fait que des prolongements spécialisés de ministères. Il y a donc deux univers statistiques: l'univers de l'administration publique générale et l'univers des entreprises publiques, qui fait l'objet d'une autre publication de Statistique Canada, portant le numéro 61-204F.

L'univers de l'administration publique générale comprend toutes les activités des pouvoirs administratifs, sauf celles qui en sont exclus de façon explicite. Plus précisément, l'administration publique générale comprend:

- (a) les ministères;
- (b) les fonds administratifs, réglementaires et les fonds spéciaux dont les fonctions sont semblables à celles des ministères et qui peuvent être constitués en commissions, conseils, ou organismes. Dans ce groupe se trouvent les fonds quasi-fiduciaires dont les fonds sont à la disposition des administrations publiques. En font également partie les régimes publics d'assurance sociale, comme ceux relatifs à l'assurance-chômage, à l'indemnisation des accidents du travail et aux congés payés;
- (c) les organismes ayant une activité «industrielle» ou «commerciale» pour répondre avant tout aux besoins des administrations publiques dont ils relèvent, et les organismes dont l'activité principale est l'acheminement de fonds d'un échelon de gouvernement à un autre ou entre des organismes à un même échelon, comme, par exemple, les organismes créés par des lois provinciales pour aider au financement des investissements des municipalités et des conseils scolaires;

- (d) government-owned institutions such as those engaged in education, health and welfare services, or administration of justice, e.g., agricultural schools, residences for handicapped persons, gaols, etc.;
- (e) universal pension programs (Canada and Quebec pension plans);
- (f) non-trusted public service pension plans, i.e., plans, the monies of which constitute an integral part of a government's consolidated revenue account or which are otherwise available to the government in the financing of its operations;
- (g) working capital funds;

While the above description of the general government universe does not differ in substance from that employed for some time in the compilation of financial data on governments, this description is now given a very much enlarged interpretation. Previously data on workmen's compensation boards were provided only to the extent of government payments to these boards. The operations of the Quebec pension plan were reflected only to the extent of government contributions as employers. After careful consideration it was concluded that, notwithstanding the special nature of these programs, they are an integral part of general government.

Heretofore the financial management series dealt with non-trusted public service pension plans at the provincial government level on a net basis, i.e., contributions to non-trusted plans were offset against pension payments or vice versa. Upon reassessment, it was concluded that the full operations of these plans are an integral part of general government. Moreover, under the revised approach to the financial management series, all data are presented on a gross basis. Consequently for non-trusted plans the offsetting of employee contributions against pension payments or vice versa has been discontinued. The only involvement of governments in trusted pension plans continues, as in the past, to be their expenditure on contributions as employers.

The statistical coverage of all parts of the universe except those under items (d) and (g) is virtually complete within the established framework of the financial management series. The statistical detail on government-owned institutions, however, still requires development. Currently, data on a parent government's direct financial involvement with its institutions are readily available and are taken into account. Detail on an institution's own transactions, however, is not always available for incorporation into the government statistical universe. The institutions in question generally obtain incidental revenues which are normally applied against their operating costs, but information on the amount of such revenues is often difficult to establish. Likewise, in some cases only very limited information on the expenditure transactions of certain institutions is available. Developmental work in this connection, however, is in progress.

- (d) les établissements appartenant à des administrations publiques, comme ceux qui s'occupent de l'éducation, de services de la santé et du bien-être social, ou de l'administration de la justice. Dans cette catégorie entrent les écoles d'agriculture, les résidences pour personnes handicapées, les prisons, etc.;
- (e) les régimes universels de pensions (Régimes de pension du Canada et des rentes du Québec);
- (f) les régimes de pensions de la Fonction publique non constitués en fiducie, c'est-à-dire des régimes dont le fonds forment une partie intégrante d'un compte de revenus consolidés publics, ou sont de toute autre manière à la disposition de l'administration publique pour le financement de ses activités.
- (g) les fonds de roulement.

Bien que la description de l'univers de l'administration publique générale qui précède ne diffère pas en substance de celle utilisée depuis un certain temps pour le rassemblement de données financières relatives aux administrations publiques, cette description est maintenant interprétée de façon beaucoup plus large. Jusqu'ici, les données sur les commissions des accidents du travail se limitaient aux versements de l'administration à ces commissions, et les activités du Régime des rentes du Québec n'étaient prises en compte que dans la mesure où elles concernaient les cotisations de l'Etat en sa qualité d'employeur. Après mûre réflexion, il a été décidé que la nature particulière de ces programmes ne les empêcheraient pas de faire partie intégrante de l'administration publique générale.

Jusqu'à présent, les séries de la gestion financière traitaient les régimes de pensions des fonctions publiques provinciales non constitués en fiducie sur une base nette, c'est-à-dire qu'on portait les cotisations à un régime non constitué en fiducie en déduction des pensions, ou inversement. Après réévaluation, on a conclu qu'il faut toutes les activités de ces régimes faisaient partie intégrante de l'administration publique générale. De plus, dans la nouvelle optique des séries de la gestion financière, toutes les données sont présentées sur une base brute. C'est pourquoi on a cessé de compenser entre elles les cotisations de l'employé et les pensions versées aux termes des régimes non établis en fiducie. De la participation des administrations publiques aux régimes de pensions établis en fiducie, on continue à ne retenir que leurs dépenses en leur qualité d'employeur.

La couverture statistique de tous les éléments de l'univers à l'exception des éléments des sous-sections (d) et (g), est pratiquement complète à l'intérieur du cadre retenu pour les séries de la gestion financière. Cependant, il reste encore à amplifier le détail statistique sur les établissements relevant d'une administration publique. Actuellement on peut facilement obtenir et inclure dans les statistiques les données relatives à la participation financière directe d'une administration publique mère dans les organismes qui en relèvent. On ne dispose pas toujours cependant des détails des opérations de l'établissement lui-même pour pouvoir les inclure dans l'univers statistique de l'administration publique. Les établissements en question ont en général des revenus accessoires qu'ils portent en déduction de leurs frais d'exploitation, mais il est souvent difficile d'obtenir des renseignements sur le montant de ces revenus. De même, dans certains cas, l'on ne dispose que de renseignements très limités sur les dépenses de certains établissements. Des travaux en ce sens sont cependant en cours.

Working capital funds (item (g)) are usually characterized by quasi-commercial activities which are similar to the operations of government enterprises. However, these funds engage primarily (if not solely) in selling to government departments, agencies or other bodies comprising part of the government universe, that is, their sales are not made to the general public. Thus they do not meet the enterprise criteria and their transactions with other parts of the government universe are regarded as being not at arm's length. Their operating profits are deemed to result from an "overcharging" and they are not brought into revenue but are offset against related expenditure functions of government. Conversely, the operating losses of working capital funds which are normally written off by an appropriation or a transfer from the parent body are regarded as direct operating costs of the parent body, and are added to the functions of expenditure most closely related to the functions of the funds. Thus the transactions of these funds are reflected on a net basis only.

Hence, while most governments report on their transactions in relation to a budgetary and non-budgetary framework, or on a fund basis, the financial management series largely discounts these arrangements in favour of an all-inclusive approach. It is this broad coverage by the financial management series that gives rise to the term "general" in respect of government revenue and expenditure.

Excluded from the general government statistical universe are the commercial operations of government which meet the criteria of a government enterprise.

A government enterprise is an organized entity, usually corporate, which (a) is established by a political decision-making body to produce goods and/or services for sale on the open market at a price related to costs, (b) maintains an independent system of accounts that permits the charging of specific elements of cost against the revenue derived from its sales of goods and/or services, (c) has a relatively autonomous management in the conduct of day-to-day operations, and (d) is staffed by personnel not normally subject to the statutory requirements governing employment in the general public service. These criteria are not given equal weight in assessing the eligibility of a government agency for enterprise status. The first two are essential, while the last two are useful in confirming what the first two establish. Difficulties in classification do arise, however, if not all qualifications are met. In such cases, the deciding factor is whether or not there is a free choice in purchasing the goods and/or services provided. If the choice does not exist, the organization is treated as a special fund and hence as an integral part of government rather than a government enterprise.

Certain government agencies are specifically precluded from enterprise status. These are entities engaged primarily in the channelling of funds from their own to other levels of government or among organizations at their own level of government and those engaging in industrial or commercial activities primarily to service the requirements of their own government.

There are other agencies which are dual capacity organizations in that they are enterprises carrying out enterprise-type operations, and also act in an administrative

Les fonds de roulement (poste g) se caractérisent habituellement par des activités de nature quasi commerciale qui sont semblables aux activités des entreprises publiques. Cependant, ces fonds ont pour activité principale (même si elle n'est pas la seule) la vente aux ministères, organismes ou autres institutions gouvernementales faisant partie de l'univers de l'administration publique; leurs ventes ne sont pas destinées au grand public. De ce fait, ils ne répondent pas aux critères de l'entreprise et l'on considère que leurs activités touchant d'autres éléments de l'univers des administrations publiques ne sont pas indépendantes. Leurs profits d'exploitation sont considérés comme le produit d'une «facturation excessive», et ils ne figurent pas aux revenus mais au contraire sont portés en déduction des fonctions de dépenses gouvernementales correspondantes. Inversement, les pertes d'exploitation des fonds de roulement qui sont amorties par une affectation ou un transfert venant de l'administration publique mère sont considérées comme des coûts directs d'exploitation de cette dernière, et on les ajoute aux fonctions de dépenses qui se rapprochent le plus des fonctions des fonds. Par conséquent, les opérations de ces fonds sont uniquement prises en compte sur une base nette.

De ce fait, alors que la plupart des administrations déclarent leurs opérations par rapport à un système budgétaire et non budgétaire, ou sur la base d'une comptabilité par fonds, les séries de la gestion financière s'écartent largement de ces méthodes au profit d'une optique globale. C'est parce que les séries de la gestion financière ont cette couverture générale que l'on a qualifié les revenus et les dépenses de l'administration publique de «généraux».

Les activités commerciales des administrations publiques qui répondent à la définition de l'entreprise publique sont exclues de l'univers statistique de l'administration publique générale.

Une entreprise publique est une entité organisée, habituellement constituée en corporation et qui a) est créée par un centre de décision politique dans le but de produire des biens ou services destinés à être vendus sur le marché libre à des prix établis en fonction du prix de revient, (b) tient une comptabilité distincte qui permet l'imputation de certains coûts déterminés en déduction du produit de la vente de ses biens ou services, (c) a une administration relativement autonome pour ce qui est de ses activités normales et (d) dont le personnel ne relève pas habituellement des lois et règlements régissant l'emploi dans la Fonction publique. Ces critères n'ont pas tous la même importance lorsqu'il s'agit de déterminer si un organisme public est une entreprise. Les deux premiers sont essentiels, alors que les deux derniers sont simplement utiles pour confirmer ce qui a été établi à l'aide des deux premiers. Des difficultés de classement peuvent surgir lorsqu'une entreprise ne satisfait qu'à quelques-uns de ces critères. Dans de tels cas, le facteur décisif est le libre choix d'acheter les biens ou les services fournis. S'il n'y a aucun choix, l'organisme est considéré comme un fonds spécial faisant partie intégrante de l'administration publique, et non comme une entreprise publique.

Certains organismes publics ne sont jamais considérés comme des entreprises publiques. Il s'agit des entités dont l'activité principale consiste à acheminer des fonds à un autre niveau d'administration publique ou parmi des organismes appartenant au même échelon d'administration publique, et celles dont l'activité industrielle ou commerciale sert avant tout à satisfaire les besoins de l'administration publique dont elles relèvent.

Il existe des organismes dont les activités ont une nature double, en ce sens, qu'il s'agit d'entreprises ayant des activités propres à une entreprise et agissant en même temps pour le

capacity on behalf of their parent government. An example of their type of body is a provincial liquor board, which carries on commercial operations, and, in addition, carries out, on behalf of the parent provincial government, the regulatory aspects of provincial liquor control. In such cases, the results of the commercial operations are included in the government enterprise series, while expenditure related to the performance of the administrative duties, and any revenue derived therefrom, are treated as general government transactions.

This publication covers the provincial/territorial level of the general government universe described above (See Appendix for a list of the special funds and agencies the transactions of which are included in this report) and incorporates the changes in treatment given to non-trusteed pension plans, Workmen's Compensation Boards and the Quebec Pension Plan referred to as well as other minor changes in treatment and coverage.

Because of the differences in coverage between this and previous publications of this series the reader is cautioned that 1970-71 data are not comparable with prior years' data. It is recognized that this represents a substantial break in the statistical series and that the need exists for a revision of prior years' data. A complete historical revision of this nature is, however, a major project and is not likely to be to be completed for several years. Consequently, to assist users pending this historical revision, the Public Finance Division has undertaken to provide the principal items of information required to adjust data for the years 1965 to 1969 to the new basis. This information may be obtained upon request from the Public Finance Division, Statistics Canada, Ottawa.

Data on provincial government enterprises are contained in the publication *Provincial Government Enterprise Finance* (Catalogue 61-204).

1970-71 Revenue and Expenditure

As mentioned above, this publication (covering the fiscal year 1970-71) represents the first presentation of provincial and territorial government revenue and expenditure on a financial management basis since major changes have been made in the coverage, classification structure and concepts of the financial management series.

These changes have made any comparison of 1970-71 data with data of previous years invalid and consequently the comparative tables indicating year over year changes in absolute and percentage terms which appeared in past issues of this publication have not been included in this issue. These tables will be reinstated in future publications as comparative data become available.

The following table has been compiled to illustrate the main revenue sources and expenditure functions and their contribution to total revenue and expenditure in 1970-71. It is anticipated that subsequent publications in this series will contain historical summary tables in a similar format which will eventually present comparative data for five years for

compte de l'administration publique mère dont elles relèvent. Une illustration de ce genre d'organisme est une régie provinciale d'alcools qui d'une part a une activité de nature commerciale d'autre part applique, pour le compte de l'administration publique mère dont elle relève, les règlements relatifs à la régie des boissons alcooliques dans la province. Dans ce cas, les résultats de l'exploitation commerciale sont compris dans les séries des entreprises publiques, tandis que la dépense relative à l'exercice des pouvoirs de l'organisme, et tout revenu à ce titre, sont considérés comme relevant de l'administration publique générale.

La présente publication est consacrée au niveau provincial et territorial de l'univers de l'administration générale décrit ci-dessus (voir à l'appendice la liste des fonds spéciaux et organismes dont les opérations sont comprises dans la présente publication), et elle tient compte des changements apportés à la classification des régimes de pensions non constitués en fiducie, des caisses d'indemnisation des accidents du travail, et du Régime des rentes du Québec (voir ci-dessus) ainsi que d'autres modifications moins importantes de la classification et de la couverture.

Par suite des différences de couverture entre la présente publication et les publications précédentes de cette série, le lecteur est averti que les données pour 1970-71 ne sont pas directement comparables à celles des années précédentes. Il s'agit certes d'un problème de continuité appréciable dans les séries statistiques qui appelle une révision des données des années précédentes. Une révision historique complète de cette nature est cependant un vaste programme s'étendant sur plusieurs années. Par conséquent, pour venir en aide aux utilisateurs en attendant cette révision historique, la Division des finances publiques a entrepris de fournir les principales informations nécessaires à l'ajustement sur la nouvelle base des données pour les années 1965 à 1969. Ces informations sont disponibles sur demande auprès de la Division des finances publiques de Statistique Canada, Ottawa.

Les données sur les entreprises publiques provinciales figurent dans la publication *Finances des entreprises publiques provinciales* numéro 61-204 au catalogue.

Revenus et dépenses, 1970-1971

Comme on l'a mentionné précédemment, la présente publication (portant sur l'année financière 1970-1971) constitue la première représentation des revenus et des dépenses des administrations publiques provinciales et territoriales sur une base de gestion financière depuis la modification profonde de la couverture, de la classification et des concepts des séries de la gestion financière.

Ces modifications ont rendu toute comparaison des données de 1970-1971 avec celles des années précédentes impossible et c'est pourquoi les tableaux comparatifs donnant les variations d'une année à l'autre en termes absolus et relatifs qui figuraient dans les livraisons précédentes n'ont pas été repris dans ce numéro. Ces tableaux seront réintroduits dans les livraisons suivantes au fur et à mesure que des données comparatives seront disponibles.

Les tableaux suivants ont été établis afin d'illustrer les principales sources de revenus et les fonctions des dépenses ainsi que leur apport au total des revenus et des dépenses en 1970-1971. On prévoit que d'autres publications de cette série contiendront des tableaux historiques sommaires de présentation semblable, et l'on trouvera en fin de compte des données comparatives pour

each of the provinces and territories as well as a Canada total.

cinq ans pour chaque province et territoire, ainsi que le total pour le Canada.

**Gross General Revenue and Gross General Expenditure For The Fiscal Year
Ended March 31, 1971**

**Revenus Generaux Bruts et Depenses Generales Brutes Annee Financiere
Terminee le 31 mars 1971**

	AMOUNT - MONTANT	%
	\$'000	
<u>Source</u>		
Personal income taxes - Impôt sur le revenu des particuliers	2,752,508	18.3
Corporation income taxes - Impôt sur le revenu des sociétés	763,010	5.1
General sales taxes - Taxe générale de vente	1,786,462	11.9
Motive fuel taxes - Taxe sur les carburants	1,093,934	7.3
Health insurance premiums - Primes de services de santé	791,265	5.3
Social insurance levies - Impôts au titre de l'assurance sociale	319,806	2.1
Other provincial taxes - Autres taxes provinciales	999,397	6.6
Natural resource revenue - Revenu au titre des ressources naturelles	601,918	4.0
Privileges, licences and permits - Privilèges, licences et permis	504,094	3.3
Liquor board profits - Bénéfices des régies des alcools	450,183	2.9
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	1,294,910	8.6
General purpose transfers - Transferts de nature générale	1,239,770	8.4
Specific purpose transfers - Transferts à usage précis	2,417,408	16.2
Gross General Revenue - Total - Revenus generaux bruts	15,014,663	100.0
<u>Function - Fonction</u>		
General government - Administration publique générale	697,676	4.6
Protection of persons and property - Protection des personnes et des biens	513,787	3.6
Transportation and communications - Transports et communications	1,511,239	10.3
Health - Santé	3,978,702	26.8
Social welfare - Bien-être social	1,623,925	10.9
Education - Education	4,051,506	27.2
Natural resources - Ressources naturelles	291,914	1.9
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	348,688	2.3
Housing - Logement	300,882	2.0
Debt charges - Service de la dette	814,837	5.5
General purpose transfers - Transferts de nature générale	326,172	2.3
All other expenditure - Toutes autres dépenses	389,271	2.6
Gross General Expenditure - Total - Depenses generales brutes	14,848,599	100.0

Newfoundland Building Corporations

Included in the revenue and expenditure of the Province of Newfoundland are certain revenues and expenditures of wholly-owned Crown Building Corporations which are treated as special funds. The government of Newfoundland has entered into long-term rental purchase agreements with these corporations under which it pays "rent" to the corporations. The "rent" is equivalent to the annual interest and principal payments to be made by the corporations on their outstanding debt. In this series the "rent" paid by the province (and included in its departmental expenditures) is replaced by the interest and principal payments made by the corporations, and the capital expenditures undertaken by the corporations are included in gross general expenditure. The principal payments on debt are subsequently eliminated from expenditure as they represent non-expenditure transactions (debt retirement).

Sociétés de construction de Terre-Neuve

Les revenus et les dépenses de la province de Terre-Neuve comprennent certains revenus et dépenses de sociétés de construction appartenant entièrement à la Couronne et qui sont considérées comme des fonds spéciaux. Le gouvernement de la province a conclu des accords de location-achat à long terme avec ces sociétés aux termes desquels il versera un «loyer» à ces dernières. Le «loyer» est l'équivalent des paiements annuels de l'intérêt et du principal que les sociétés doivent faire sur leur dette en cours. Dans cette série, le «loyer» payé par la province (et compris dans ses dépenses ministérielles) est remplacé par les paiements des sociétés sous la forme de l'intérêt et du principal, et les dépenses de capital des sociétés figurent dans les dépenses générales brutes. Les paiements du principal de la dette sont ensuite éliminés des dépenses, car ils représentent des opérations ne constituant pas des dépenses (remboursement de dette).

The following is a list of the building corporations which have been treated in this manner in the current publication:

Bell Island Hospital Building Corporation Limited
B.L.C. Building Corporation Limited
Corner Brook Hospital Building Corporation Limited
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Memorial University of Newfoundland Building Corporation Limited
Newfoundland Government Building Corporation Limited
Northern Hospitals Building Corporation Limited
Nurses' Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
Vocational Schools (Western) Building Corporation Limited

Voici une liste des sociétés de construction qui ont été classées de cette façon dans la présente publication:

Bell Island Building Corporation Limited
B.L.C. Building Corporation Limited
Corner Brook Hospital Building Corporation Limited
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Memorial University of Newfoundland Building Corporation Limited
Newfoundland Government Building Corporation Limited
Northern Hospitals Building Corporation Limited
Nurses' Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
St. John's Infirmary Building Corporation Limited
Technical College Building Corporation Limited
Vocational Schools (Western) Building Corporation Limited

Quebec Autoroutes Authority

The revenue and expenditure data in this report for the Province of Quebec do not include the revenue and expenditure of the Quebec Autoroutes Authority, a toll authority established by the province in 1957. This authority is regarded for purposes of the financial management series as a provincial government enterprise.

In any study of provincial government expenditures on transportation services, however, the transactions of the authority should be taken into account. For this reason the following statement of the revenue and expenditure of the authority for the year ended December 31, 1970 has been compiled using the same type of analysis as that used in the main tables of this report.

Office des autoroutes du Québec

Les données relatives aux revenus et aux dépenses de la province de Québec figurant dans la présente publication ne comprennent ni les revenus ni les dépenses de l'Office des autoroutes du Québec, organisme chargé de la perception des droits de péage créé par la province en 1957. Aux fins des séries de la gestion financière, on considère cet organisme comme une entreprise publique provinciale.

Cependant, dans toute étude des dépenses des administrations provinciales au titre des services de transport, il faut prendre en compte les opérations de l'organisme. C'est pourquoi l'on a préparé l'état suivant des revenus et des dépenses de l'Office pour l'année terminée le 31 décembre 1970 en se servant du même genre d'analyse que celle utilisée dans les principaux tableaux de la présente publication.

THE QUEBEC AUTOROUTES AUTHORITY

OFFICE DES AUTOROUTES DU QUÉBEC

Revenue and Expenditures for the Fiscal Year Ended December 31, 1970

Revenus et Dépenses, l'année financière terminée le 31 décembre, 1970

	\$'000
Revenue - Revenus	
Sales of Goods and Services, Tolls, etc. - Ventes de biens et services, droits de péage etc.	14,916
Interest - Sinking fund - Intérêts - Fonds d'amortissement	1,719
Sales of fixed assets - Ventes d'immobilisations	49,562
Revenue - Total - Revenus	66,197
Expenditures - Dépenses	
Road Transportation - Operating Expenses - Transport par routes - Dépenses d'exploitation	6,362
Road Transportation - Purchase, Construction of Fixed Assets - Transports par route - Achat, construction des immobilisations	1,296
Interest and Debt Charges - Intérêt et service de la dette	17,585
Expenditure - Total - Dépenses	25,243

Federal-Provincial Fiscal Arrangements

Arrangements fiscaux fédéraux-provinciaux

Sharing of tax fields

The Federal-Provincial Fiscal Arrangements Act 1967, which covers the 1970-71 fiscal year and which replaced the 1962 Act, provided for a number of significant changes in the structure of federal government payments to the provinces. The federal abatement of personal income tax to the provinces was increased to 28 per cent of federal basic tax otherwise payable. The abatement for corporation income tax was raised to 10 per cent for all provinces. For provinces which had levied succession duties at the same rate as in 1964 (Ontario and Quebec) the federal government abated its estate tax by 50 per cent and made payments equal to 25 per cent of the levy at full rates. For provinces which had increased their succession duties since 1964 (British Columbia) an abatement equal to 75 per cent of the federal tax otherwise payable was granted. For provinces which did not levy succession duties, direct payments equal to 75 per cent of federal estate tax otherwise payable were made.

Equalization

Unlike the previous equalization formula which took into account only three taxes and natural resource revenues, the new formula was based on 16 provincial revenue sources. This formula was still in effect for the 1970-71 fiscal year. For each revenue source a base was chosen which was as close as possible to the actual base for that revenue source in all provinces. The percentage of the total base attributed to a particular province was to be calculated along with the percentage of total population in that province. The difference between the percentage of the base and the percentage of the population multiplied by the total revenue for all provinces from a particular source gave the equalization payment for that revenue source for that province. The total equalization payment for a province was the sum of the payments for each revenue source. The provinces of Newfoundland, Nova Scotia and New Brunswick were each guaranteed an additional equalization grant of \$10.5 million while Prince Edward Island was guaranteed an additional \$3.5 million.

Stabilization

The new arrangements also contained provision for a revised formula to be used in calculating stabilization payments. The formula is intended to provide to the provinces payments which bring their current year revenues from certain sources up to 95 per cent of the previous year's revenue.

"Opting Out"

Two changes in the opting out arrangements took place under the 1967 Act. The termination date of an agreement entered into for health grants was moved to March 1970 and the one point abatement of personal income tax relating to the operating costs of certain technical educa-

Partage des champs de taxation

La Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces, 1966-1967, qui s'applique à l'année financière 1970-1971, et qui a remplacé la Loi de 1962, contenait un certain nombre de modifications appréciables à la structure des paiements de l'administration publique fédérale aux provinces. Le dégrèvement fédéral de l'impôt sur le revenu des particuliers aux provinces a été porté à 10% pour toutes les provinces. Dans le cas des provinces qui ont levé des droits successoraux au même taux qu'en 1964, c'est-à-dire l'Ontario et le Québec, le gouvernement fédéral a réduit son impôt sur les biens transmis par décès de 50% et a porté les paiements à 25% du taux original. Les provinces qui ont augmenté leurs droits successoraux depuis 1964 (Colombie-Britannique) se sont vues accorder dégrèvement égal à 75% de l'impôt fédéral normal. Les provinces qui ne lèvent pas des droits successoraux se sont fait verser des paiements directs égaux à 75% de l'impôt fédéral sur les biens transmis par décès dû par ailleurs.

Péréquation

Contrairement à la formule de péréquation précédente qui ne portait que sur trois impôts et revenus au titre des ressources naturelles, la nouvelle formule était basée sur 16 sources de revenus provinciaux. Cette formule était toujours en vigueur pour l'année financière 1970-1971. On a choisi pour chaque source de revenus une assiette fiscale aussi proche que possible de l'assiette réelle pour cette source de revenus dans toutes les provinces. Le pourcentage de l'assiette totale allant à une province devait être calculé en même temps que le pourcentage de la population totale de cette province. La différence entre le pourcentage de l'assiette et le pourcentage de la population, multiplié par le total des revenus d'une source particulière pour l'ensemble des provinces, donnait le paiement de péréquation pour cette source de revenus de la province en question. Le montant total des paiements de péréquation d'une province était constitué par la somme des paiements pour chaque source de recettes. Les provinces de Terre-Neuve, de Nouvelle-Ecosse et du Nouveau-Brunswick se sont vues garantir chacune une subvention supplémentaire de péréquation de 10.5 millions de dollars, cependant que l'Île-du-Prince-Édouard se voyait garantir un montant additionnel de 3.5 millions de dollars.

Stabilisation

Les nouveaux arrangements prévoyaient également une formule révisée devant servir au calcul des paiements de stabilisation. Cette formule est destinée à fournir aux provinces des paiements qui amènent leurs revenus de l'année courante de certaines sources jusqu'à 95% des revenus de l'année précédente.

Retrait

La Loi de 1967 a vu l'introduction de deux modifications aux arrangements de retrait. La date d'expiration d'un arrangement conclu au titre des subventions destinées aux programmes de santé a été repoussée à mars 1970, et l'abattement d'un point de l'impôt sur le revenu des particuliers relatif aux coûts d'exploita-

tion programs was allowed to expire on March 31, 1967. This latter change was connected with the federal government's take-over of the costs of adult retraining programs. As a result, the total additional abatement received by Quebec for opting out was reduced from 23 to 22 points. Quebec is the only province that has availed itself of the opting out provisions of the Federal-Provincial Fiscal Arrangements. The abatement of federal "basic" personal income tax in this province is 50 per cent instead of 28 per cent; 3 of the additional 22 percentage points represent fiscal compensation for the federal youth allowances program while the other 19 points constitute compensation for various other shared-cost programs.

A revised Fiscal Arrangements Act is presently in effect which covers the fiscal years ending March 31, 1973 to March 31, 1977.

Inter-Provincial Comparability

The "gross general" concept of revenue and expenditure as applied in this publication provides a measure of inter-provincial comparability but only at the general government level. Because of the varying importance of provincial government enterprises in the activities of the provincial public subsector in the ten provinces and the two territories and, even more, because of the divergences in the allocation of responsibilities between provincial and local governments among the provinces, complete comparability can only be achieved when provincial government and provincial enterprise operations are integrated and provincial and local government transactions are consolidated. This consolidation of the revenues and expenditures of the provincial and local government levels into a combined provincial-local statistical universe is presented in the Statistics Canada publication *Consolidated Government Finance* (Catalogue 68-202) in which the inter-level transactions are eliminated.

Explanatory Comments

Tables 1 and 2 Gross General Revenue and Expenditure

These tables include the current and capital revenue and expenditure transactions of the provincial government universe which includes the departmental structure, special funds and agencies, social insurance programs, non-trusted pension plans, institutions and contributions to and from government enterprises.

In order to achieve a measure of inter-provincial comparability, certain adjustments have been made to the figures shown in the provincial public accounts. Reconciliations of "gross general" revenue and expenditure with provincial accounts are found in Tables 3 and 4. The adjustments are explained more fully in the commentary to those tables.

Table 1 shows "gross" total revenue by source adjusted where necessary to a comparative basis for all provinces.

tion de certains programmes d'enseignement technique devait cesser le 31 mars 1967. Ce dernier changement est relié à la prise en charge par le gouvernement fédéral du coût des programmes de recyclage des adultes. C'est pourquoi l'abattement supplémentaire total reçu par le Québec pour son retrait a été ramené de 23 à 22 points. Le Québec est la seule province qui se soit prévalu du droit de se retirer des arrangements fiscaux fédéraux-provinciaux. L'abattement de l'impôt «de base» sur le revenu des particuliers dans cette province est de 50% au lieu de 28%; sur les 22 autres points, 3 points représentent la compensation fiscale pour le programme fédéral de subventions aux jeunes, tandis que les 19 autres points représentent la compensation au titre de divers autres programmes à frais partagés.

Une Loi sur les arrangements fiscaux révisée est actuellement en vigueur; elle couvre les années financières se terminant entre le 31 mars 1973 et le 31 mars 1977.

Comparabilité interprovinciale

Le concept des revenus et des dépenses «généraux bruts» tel qu'il s'applique ici fournit une mesure de la comparabilité inter-provinciale, mais au niveau de l'administration générale seulement. Étant donné que l'importance des entreprises publiques provinciales dans les activités du sous-secteur public provincial des dix provinces et des deux territoires varie, et plus encore par suite des divergences dans l'attribution des responsabilités entre les administrations publiques provinciales et locales d'une province à l'autre, on ne peut obtenir une comparabilité parfaite que lorsque les opérations des administrations publiques provinciales et de leurs entreprises sont intégrées et lorsque les opérations des administrations publiques provinciales et locales sont consolidées. Cette consolidation des revenus et des dépenses des administrations publiques provinciales et locales en un univers statistique combiné provincial-local exposé dans la publication de Statistique Canada intitulée *Consolidated Government Finance* (numéro 68-202 au catalogue), et dans laquelle les opérations entre divers niveaux sont éliminées.

Commentaires explicatifs

Tableaux 1 et 2 Revenus et dépenses généraux bruts

Ces tableaux comprennent les revenus et les dépenses courants et de nature capitale de l'univers des administrations provinciales, composé des ministères, des fonds et organismes spéciaux, des régimes d'assurance sociale, des régimes de pensions non constitués en fiducie, des institutions, ainsi que les contributions destinées aux entreprises publiques, ou en provenant.

Dans un souci de comparabilité interprovinciale, on a apporté certains ajustements aux chiffres figurant dans les comptes publics provinciaux. Les rapprochements des revenus et des dépenses «généraux bruts» des comptes provinciaux se trouvent aux tableaux 3 et 4. Les ajustements sont expliqués plus en détail dans les commentaires de ces tableaux.

Les tableau 1 donne les revenus «bruts» les revenus totaux par source, le cas échéant après ajustement afin de les rendre comparables avec celles des autres provinces.

Table 2 shows "gross" general expenditure by function or type of service adjusted to a comparative basis.

Le tableau 2 donne les dépenses générales «brutes» selon la fonction ou les types de service, après ajustement sur une base comparable.

The following table indicates the detail of the "Other taxes" item on Table 1.

Le tableau suivant donne le détail du poste «Autres impôts» du tableau 1.

		Other Taxes	
		Autres impôts	
		\$'000	\$'000
Newfoundland - Terre-Neuve:			
Public utilities assessment levy - Imposition de l'évaluation des services publics	106	Tax on premiums under Re-Insurance Act - Impôt sur les primes en vertu de l'Insurance Act Office of Athletics Commissioner - Bureau du Commissaire à l'athlétisme	2 19
		Total	17,149
Prince Edward Island - Ile-du-Prince-Edouard:			
Crop insurance premiums - Cotisations de l'assurance récolte	28	Manitoba:	
		Cream Grading Account	9
		Crop insurance premiums - Cotisations de l'assurance récolte	1,619
		Total	1,628
Nova Scotia - Nouvelle-Ecosse:			
Crop insurance premiums - Cotisations de l'assurance récolte	23	Saskatchewan:	
		Crop insurance premiums - Cotisations de l'assurance récolte	659
New Brunswick - Nouveau-Brunswick:			
Public utilities assessment levy - Imposition de l'évaluation des services publics	32	Alberta:	
		Crop insurance premiums - Cotisations de l'assurance récolte	3,442
		British Columbia - Colombie-Britannique:	
		Crop insurance premiums - Cotisations de l'assurance récolte	670
		Grasshopper Control Act	4
		Total	674
Quebec:			
Security transfer tax - Impôt sur les transferts de valeurs mobilières	2,925	Yukon:	
Crop insurance premiums - Cotisations de l'assurance récolte	870	Fur export tax - Impôt sur les exploitations de fourrures	2
Total	3,795		
Ontario:			
Security transfer tax - Impôt sur les transferts de valeurs mobilières	5,355		
Land transfer tax - Impôt sur la mutation de terrains	11,308		
Crop insurance premiums - Cotisations de l'assurance récolte	465		

Tables 3 and 4 Reconciliation of Gross General Revenue and Expenditure with Provincial Public Accounts

These tables are included to explain the difference between current and capital revenue and expenditure as presented in provincial and territorial public accounts, and gross general revenue and expenditure as compiled for the financial management series.

In some provinces, administrative or special funds and agencies have been created, the revenues and expenditures of which are accounted for separately and are not included in provincial or territorial revenues and expenditures despite the fact that the agencies in question perform functions that are really of a governmental nature. For purposes of establishing gross general revenue and expenditure the transactions of these funds are added to budgetary transactions.

Because of variations in the extent to which provincial and territorial governments deduct amounts from revenue and expenditure in their financial statements, adjustments also are made in the series to reverse all of these deductions and to arrive at "gross" revenue and expenditure.

The trading operations of liquor boards are treated in the financial management series as enterprises and only their remitted trading profits are included in provincial or territorial revenues. However, in some provinces liquor boards also carry out regulatory or control functions and derive revenue from these activities. This revenue, generally in the form of licences and permits, and the related expenditure are considered to be general government revenue and expenditure and therefore represent an adjustment to the revenue and expenditure presented in the provincial government financial statements.

A uniform approach to the treatment of working capital funds in the financial management series results in adjustments to both revenue and expenditure to compensate for the different presentation of such funds in the provincial and territorial accounts.

An attempt is also made to apply a consistent approach to recoveries of expenditure and refunds of revenue. A number of items regarded by the provinces as revenue or expenditure are considered to represent recoveries of current year expenditures or refunds of current year revenues and consequently are excluded from gross general revenue and expenditure. For a detailed explanation of the treatment of refunds and recoveries in the financial management series refer to the *Canadian System of Government Financial Management Statistics* (Catalogue 68-506).

Non-revenue and surplus receipts and non-expenditure and surplus payments represent items which are not regarded as provincial government revenue and expenditure transactions in this series and include such items as recoveries of prior year expenditures, repayments of loans and advances, revenues collected on behalf of other jurisdictions, refunds of prior year revenues, purchases and sales of

Tableaux 3 et 4 Rapprochement des revenus et des dépenses généraux bruts avec les comptes publics provinciaux

On a inclus ces tableaux pour expliquer la différence entre les revenus et les dépenses courants et de nature capitale telles qu'elles figurent dans les comptes publics des provinces et des territoires, et les revenus et dépenses généraux bruts établies pour les séries de la gestion financière.

Certaines provinces ont mis sur pied des fonds administratifs ou spéciaux ainsi que des organismes dont les revenus et les dépenses sont comptabilisées séparément et ne sont pas prises en compte dans les revenus et les dépenses des administrations publiques provinciales ou territoriales en dépit du fait que les activités des organismes en question sont réellement de nature gouvernementale. Pour établir les revenus et les dépenses généraux bruts, on ajoute les opérations de ces fonds aux opérations budgétaires.

Les sommes que les administrations publiques provinciales et territoriales déduisent dans leurs états financiers des revenus et des dépenses pouvant varier, on apporte également des ajustements aux séries pour annuler toutes ces déductions et obtenir les revenus et les dépenses «bruts».

Les activités commerciales des régies des alcools sont considérées dans les séries de la gestion financière comme des activités des entreprises et seuls leurs profits d'exploitation déclarés figurent dans les revenus provinciaux ou territoriaux. Cependant, dans certaines provinces, les régies des alcools ont également des fonctions réglementaires ou de contrôle d'où elles tirent des revenus. Ces dernières, généralement sous la forme de licences et de permis, ainsi que les dépenses correspondantes, sont considérées comme des revenus et des dépenses de l'administration générale et constituent donc un ajustement aux revenus et aux dépenses figurant dans les états financiers des administrations publiques provinciales.

Une approche uniforme dans le cas des fonds de roulement dans les séries de la gestion financière a donné lieu à des ajustements aux revenus et aux dépenses pour compenser la différence de présentation de ces fonds dans les comptes provinciaux et territoriaux.

On essaie également d'utiliser une approche homogène dans le cas des recouvrements de dépenses et des remboursements de revenus. Un certain nombre de postes considérés par les provinces comme des revenus ou des dépenses sont considérés comme des recouvrements des dépenses de l'année courante ou comme des remboursements des revenus de l'année courante, et sont de ce fait exclus des revenus et des dépenses généraux bruts. Pour une explication détaillée du traitement des remboursements et des recouvrements dans les séries de la gestion financière, se reporter à la publication *Le système canadien des statistiques de la gestion financière* (numéro 68-506F au catalogue).

Les entrées de fonds qui ne sont pas des revenus et les entrées au titre de l'excédent, ainsi que les paiements qui ne sont pas des dépenses et ceux qui sont prélevés sur l'excédent, constituent les postes qui ne sont pas considérés comme des revenus et des dépenses des administrations publiques provinciales dans cette série; elles comprennent notamment les recouvrements de dépenses de l'année précédente, les remboursements d'emprunts et

investments, loans and advances and other surplus account transactions.

The deduction of intragovernment transactions represents the elimination of transactions among the component parts of the general government statistical universe for each province. Provincial government expenditures which are included in the revenues of special funds and vice-versa, revenues of one special fund treated as expenditure in another special fund and transfers of funds between departments would all result in the duplication of revenue and expenditure when these entities are combined to form the statistical universe for any particular province. It therefore becomes necessary to identify and eliminate these interfund or intra universe transactions.

Table 5 Net General Revenue

This table indicates the deductions necessary to move from Gross General to Net General Revenue. The "net general" revenue and expenditure concept was at one time the principal concept of the financial management series and was considered to be the best measure of provincial government transactions on a comparable basis, because it measured the provincial and territorial revenue and expenditure excluding conditional transfers from other levels of government institutional sales and interest revenues. However, as cost-sharing arrangements with the Federal Government have undergone changes over the years and the provinces have been given opportunities to "opt out" of certain cost-sharing programs and to share tax revenues with the Federal Government the comparability which previously existed among the provinces is no longer present. For this reason it was determined that the financial management series could better serve its objective of inter-provincial comparability by measuring "gross" general revenues and expenditures. The net concept has therefore been eliminated from the series as far as expenditure is concerned. There are, however, a limited number of users who require revenue on a "net" basis, and to serve these needs net general revenue compilations have been retained. It is anticipated that these compilations will be eliminated from the publication within two years.

Table 6 Economic Classification of Gross General Revenue

This table classifies the gross general revenue of the financial management series by the economic sources used in the System of National Accounts (See Statistics Canada *National Income and Expenditure Accounts* - Catalogue 13-001). The sources of government revenue for national accounts purposes are direct taxes on persons and businesses, indirect taxes, other current transfers from persons, transfers from other levels of government and investment income.

d'avances, les revenus recueillis pour le compte d'autres autorités, les remboursements de revenus de l'année précédente, les achats et les ventes de placements, les prêts et avances et les autres opérations au titre du compte de l'excédent.

La déduction d'opérations entre administrations consiste à éliminer les opérations entre les éléments constitutifs de l'univers statistique de l'administration générale de chaque province. Les dépenses des administrations publiques provinciales comprises dans les revenus des fonds spéciaux, et inversement, les revenus d'un fonds spécial considérés comme dépenses dans un autre fonds spécial, les transferts de fonds entre les ministères: tous ces éléments amèneraient un double comptage des revenus et des dépenses lorsque l'on regroupe ces entités pour former l'univers statistique d'une province donnée. Il devient donc nécessaire d'isoler et d'éliminer ces opérations entre fonds ou au sein de l'univers.

Tableau 5 Revenus généraux nets

Ce tableau donne les déductions nécessaires pour passer des revenus généraux bruts aux revenus généraux nets. Le concept de revenus et de dépenses 'généraux nets' a été à un moment le principal concept des séries de la gestion financière, et il était considéré comme la meilleure mesure des opérations des administrations publiques provinciales sur une base comparable, car il mesurait les revenus et les dépenses des provinces et territoires en excluant les transferts conditionnels d'autres niveaux d'administration, les ventes des institutions et les revenus sous forme d'intérêts. Cependant, parce que les arrangements à frais partagés avec le gouvernement fédéral ont subi des changements au cours des années et parce que les provinces se sont vues accorder la possibilité de se «retirer» de certains programmes à coûts partagés et de partager les revenus sous forme d'impôts avec le gouvernement fédéral, il n'est plus possible de comparer comme précédemment les chiffres entre les provinces. C'est pourquoi on en est arrivé à la conclusion que les séries de la gestion financière pouvaient mieux répondre à ce que l'on attendait d'elles dans le cas de la comparaison interprovinciale en mesurant les revenus et les dépenses généraux «bruts». On a par conséquent éliminé des séries le concept «net» dans le cas des dépenses. Un nombre limité d'utilisateurs a cependant besoin des revenus sur une base «nette», et c'est à leur profit que l'on a retenu des compilations des revenus généraux nets. Ces compilations devraient disparaître de la présente publication d'ici deux ans.

Tableau 6 Classification économique des revenus généraux bruts

Ce tableau classe les revenus généraux bruts des séries de la gestion financière selon les sources économiques utilisés dans le système des comptes nationaux (voir la publication de Statistique Canada *National Income and Expenditure Accounts*, numéro 13-001 au catalogue). Les sources des revenus publics aux fins des comptes nationaux sont les impôts directs des particuliers et des corporations, les impôts indirects, les autres transferts courants des particuliers, les transferts d'autres niveaux d'administration et les revenus de placements.

Direct Taxes

Direct taxes include personal and corporate income tax, payroll tax, succession duties and the levies imposed on logging and mining profits. Employee contributions to non-trusted pension plans and Workmen's Compensation Board assessments are also considered as direct taxes — persons in the National Accounts System. Contributions to the Quebec Pension Plan are considered as direct taxes - persons.

Indirect Taxes

Indirect taxes encompass sales taxes, motor fuel taxes, insurance premium and capital and place of business taxes, amusement taxes and real and personal property taxes. Privileges, licences and permits purchased by business entities such as motor vehicles licenses, natural resource exploration permits etc. are also regarded as indirect taxes as are the remitted profits of provincial liquor boards.

Other Current Transfers from Persons

Transfers from persons consist of health service premiums, personal motor vehicle permits and licences and other licences and permits such as fishing, hunting and marriage licences. Fines and penalties also fall into this economic category.

Transfers from Other Levels of Government

This category includes both general and specific purpose transfers from Federal and local governments. The provincial share of federal estate tax, the tax on undistributed income and income tax on privately-owned public utilities are classified as transfer payments at the provincial government level.

Investment Income

Interest, dividends and profits on foreign exchange, royalties and the remitted profits of government enterprises other than liquor boards are included under this economic classification.

Other Revenue

This classification covers items which are considered in the financial management but not in the national accounts series such as sales of goods and services (netted against purchases of goods and services in the national accounts series), sales of land and fixed assets and other revenue items which are not regarded as adding to production in the economic sense.

Impôts directs

Les impôts directs comprennent les impôts sur le revenu des particuliers et des corporations, l'impôt sur les rémunérations, les droits successoraux et les droits imposés sur les bénéfices forestiers et miniers. Les cotisations des employés aux régimes de pensions non constitués en fiducie et les versements à la Caisse d'indemnisation des accidents du travail sont également considérés comme des impôts directs (il s'agit du secteur des particuliers dans le système des comptes nationaux). Les cotisations au Régime des rentes du Québec sont considérées comme des impôts directs des particuliers.

Impôts indirects

Les impôts indirects comprennent les taxes de vente, les taxes sur les carburants, les taxes sur le revenu de primes des compagnies d'assurance et les taxes sur le capital et les taxes d'affaires, les taxes sur les spectacles ainsi que les impôts immobiliers et sur la propriété personnelle. Les privilèges, licences et permis achetés par les entités commerciales, tels que les permis pour véhicules automobiles, les permis portant sur l'exploitation des ressources naturelles, etc., sont également considérés comme des impôts indirects tout comme les profits déclarés des régies provinciales des alcools.

Autres transferts courants des particuliers

Les transferts des particuliers comprennent les primes de services de santé, les permis personnels pour véhicules automobiles et les licences et autres permis tels que les permis de pêche de chasse et de mariage. Les amendes et pénalités entrent également dans cette catégorie économique.

Transferts d'autres niveaux d'administration publique

Cette catégorie comprend les transferts de nature générale et à usage précis des administrations fédérale et locales. La part provinciale de l'impôt fédéral sur les biens transmis par décès, l'impôt sur le revenu non distribué des sociétés et l'impôt sur le revenu des services privés d'utilité publique sont classés comme des transferts au niveau de l'administration provinciale.

Revenus de placements

Les intérêts, dividendes et le profit sur le change étranger, les redevances et les bénéfices déclarés des entreprises publiques autres que les régies des alcools figurent sous cette rubrique.

Autres revenus

Cette catégorie comprend les éléments que l'on considère comme entrant dans la gestion financière mais non dans les séries des comptes nationaux, comme par exemple les ventes de biens et de services (portées en déduction des achats de biens et de services dans les séries des comptes nationaux), les ventes de terrains et d'immobilisations ainsi que d'autres éléments de revenus dont on ne considère pas qu'ils contribuent à la production (au sens économique).

Table 7 Economic Classification of Gross General Expenditure

The objects of expenditure used in the national accounts series are purchases of goods and services and transfer payments to persons, business and other levels of government.

Purchases of Goods and Services

This classification includes all current expenditures of government on such items as salaries and wages, materials and supplies, travelling expenses, professional services and other final expenditures.

Transfers to Persons

Transfers to persons consist of payments to individuals and non-profit institutions for which no direct service is rendered by the recipients. Included in this latter group are universities, and other post-secondary educational facilities and private non-commercial organizations and associations. For purposes of this publication, interest on the public debt is also treated as a transfer to persons.

Transfers to Business

This category includes both subsidies for current operations and capital assistance payments made to business. Subsidies represent payments designed to make it possible for producers to stabilize or lower prices while capital assistance covers grants made to commercial enterprises to assist in the acquisition of new facilities or machinery and equipment. Homeowners' subsidies paid by provincial governments in Saskatchewan, Alberta and British Columbia are also included in transfers to business.

Transfers to Other Levels of Government

Transfers to other levels of government consist of grants to local governments and to public hospitals (public hospitals are regarded for national accounts purposes as a sub-sector of government). The term "local government" refers to municipalities, local school boards and other municipally organized bodies such as conservation authorities.

Other Expenditures

This category includes items which are considered as expenditures in the financial management series but not in the national accounts series such as purchases of land and existing assets, write-offs of bad debts and other non-productive expenditures in the economic sense.

Tableau 7 Classification économique des dépenses générales brutes

Les articles de dépenses utilisés dans les séries des comptes nationaux sont les achats de biens et de services et les paiements de transfert aux particuliers, aux sociétés et à d'autres niveaux d'administration.

Achats de biens et de services

Sous cette catégorie figurent toutes les dépenses courantes des administrations pour des postes tels que les traitements et salaires, les matières et les fournitures, les dépenses de voyage, les services professionnels et autres dépenses finales.

Transferts aux particuliers

Les transferts aux particuliers consistent en paiements aux particuliers et aux institutions sans but lucratif et en échange desquels les bénéficiaires ne rendent aucun service direct. Dans cette catégorie se trouvent les universités et autres établissements d'enseignement post-secondaires ainsi que les organismes et associations privés non commerciaux. Dans la présente publication, l'intérêt sur la dette publique est également considéré comme un transfert à des particuliers.

Transferts aux entreprises

Sous cette rubrique entrent les subventions au titre des opérations courantes et les paiements sous forme de subventions d'équipement versés aux entreprises. Les subventions représentent des paiements destinés à permettre aux producteurs de stabiliser ou d'abaisser leurs prix, cependant que les subventions d'équipement portent sur des avances consenties aux entreprises commerciales pour les aider à acheter de nouvelles installations ou des machines et du matériel. Les subventions aux propriétaires de maisons payées par les administrations provinciales en Saskatchewan, en Alberta et en Colombie-Britannique font également partie des transferts aux entreprises.

Transferts à d'autres niveaux d'administration publique

Les transferts à d'autres niveaux d'administration comprennent les allocations aux administrations publiques locales et aux hôpitaux publics (ceux-ci sont considérés comme un sous-secteur de l'administration aux fins des comptes nationaux). Par «administration publique locale», on entend les municipalités, les conseils scolaires locaux et autres formations organisées en municipalités, comme par exemple les offices de conservation.

Autres dépenses

Sous cette rubrique figurent les éléments qui sont considérés comme des dépenses dans les séries de la gestion financière mais non dans les séries des comptes nationaux, comme par exemple les achats de terrains et d'immobilisations existantes, l'amortissement des créances douteuses et les autres dépenses non productives (au sens économique).

Table 8 Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis

This table effects a reconciliation between provincial government revenue on a financial management basis and the revenue of the provincial government sub-sector of the National Income and Expenditure series. The reconciliation is at the Canada total level (the national accounts series is not published on an individual province basis) and the accounting period concerned is the fiscal year ended March 31, 1971.

To accomplish this reconciliation the following adjustments are required:

Substitution of Personal Income Tax Collections for Federal Payments in Respect of Personal Income Tax

In nine provinces (all except Quebec) provincial income tax is collected by the federal government under terms of federal-provincial tax collection agreements. Estimates are made by federal authorities at the beginning of each fiscal year of the amounts of personal income tax to be collected in the individual provinces. These estimates are used to make regular monthly payments to the provinces during the year and are eventually adjusted on the basis of actual collection experience. At the same time, the federal government collects personal income tax and allocates a share of it to each province's Tax Collection Agreement Account. In the financial management series the payments received from the federal government are included as revenue while in the National Accounts series the actual share of collections credited to the Tax Collection Agreement Accounts is regarded as provincial government revenue. To reconcile the two series the amounts allocated to the Provincial Tax Collection Agreement Account are substituted for the amounts recorded as Personal Income Tax revenue by the provinces.

Substitution of Corporation Income Tax Accruals for Corporation Income Tax Collections

For national accounts purposes it is corporation income tax accruals which constitute revenue from that source while in the financial management series tax collections are considered as Revenue. Because the national accounts series measures current corporation profits on an accrual basis it also must measure corporation income taxes on an accrual basis in order to avoid the time lag between the collection of taxes and the incurrance of the tax liability.

To reconcile the two series, corporation tax accruals are substituted for the corporation income tax revenue included in the financial management series.

Tableau 8 Rapprochement des revenus généraux bruts avec les revenus sur la base des comptes nationaux

Dans ce tableau, on effectue un rapprochement entre les revenus des administrations publiques provinciales sur la base des séries de la gestion financière et les revenus du sous-secteur des administrations publiques provinciales des séries du revenu national et de la dépense nationale. Le rapprochement se fait au niveau global pour le Canada (les séries des comptes nationaux ne sont pas publiées au niveau de la province) et l'exercice en question est l'année financière terminée le 31 mars 1971.

Pour effectuer ce rapprochement, il faut procéder aux ajustements suivants:

Substitution des impôts sur le revenu des particuliers aux paiements de l'administration publique fédérale dans ce domaine

Dans neuf provinces (toutes, sauf le Québec), l'impôt provincial sur le revenu des particuliers est perçu par le gouvernement fédéral en vertu des accords fédéraux-provinciaux de perception de l'impôt. Au début de chaque année financière, les autorités fédérales font une estimation du montant de l'impôt sur le revenu des particuliers qui sera perçu dans chaque province. Ces estimations servent à faire des paiements mensuels réguliers aux provinces au cours de l'année, et elles sont en fin de compte ajustées sur la base du montant réel perçu. En même temps, le gouvernement fédéral perçoit un impôt sur le revenu des particuliers et en affecte une tranche au compte de chaque province. Dans les séries de la gestion financière, les paiements en provenance de l'administration publique fédérale sont compris comme des revenus, tandis que dans les séries des comptes nationaux, la part réelle de l'impôt perçu au compte de chaque province est considérée comme revenu de l'administration publique provinciale. Afin de rapprocher les deux séries, les montants allant au compte de la province sont substitués aux montants figurant comme revenus au titre de l'impôt sur le revenu des particuliers par les provinces.

Substitution des provisions pour impôt sur le revenu des corporations fi à l'impôt versée

Dans les comptes nationaux, les provisions pour l'impôt sur le revenu des corporations représentent les revenus de cette source, tandis que dans les séries de la gestion financière, c'est l'impôt versé qui est considéré comme revenu. Étant donné que les séries des comptes nationaux mesurent les bénéfices courants des sociétés sur une base d'exercice, elles doivent également comprendre les impôts sur le revenu des corporations sur une base d'exercice afin d'éviter le décalage entre la perception des impôts et l'apparition de l'obligation fiscale.

Afin de rapprocher les deux séries, on substitue les provisions de l'impôt sur le revenu des corporations aux revenus représentés par l'impôt et figurant dans les séries de la gestion financière.

Transfers from Other Levels of Government Per System of National Accounts

The transfers from other levels of government contained in the financial management series are essentially those amounts reported as revenue by the provinces and territories and their special funds. However, in the national accounts series, transfer payments to the provinces and territories as shown by the federal government are used as the revenue from this source. In order to reconcile the two series the federal government data are substituted for the provincial data included in the financial management revenue.

Unremitted Profits of Liquor Boards

The liquor profits shown in the financial management series represent only those profits which have been remitted to parent governments. In the national accounts series, total profits are considered as government revenue. To reflect these total profits, the unremitted portion of profits must be added to the financial management series revenue.

Contribution of Governments as Employers to Non-trusted Pension Plans and Social Insurance Programs

In the financial management series non-trusted pension plans and social insurance programs operated by governments are regarded as an integral part of the government universe. Consequently, the contributions made by governments as employers to these plans are not included in gross general revenue or expenditure because they represent intragovernment transactions. In the national accounts series, on the other hand, all contributions to these plans (whether by employees or employers including governments) are regarded as government revenue. The contributions by governments as employers constitute part of labour income and are consequently treated as government expenditure as well. Since the financial management series includes only the employee contributions and other employers' contributions, an adjustment must be made to the series to add the government contributions to both revenue and expenditure in order to reconcile to the national income and expenditure series.

Proceeds from Sales of Land and Used Assets

Revenue derived from sales of land and existing assets is excluded from the national accounts series because it does not add to production but is included in the financial management series. To effect the reconciliation of the two series this revenue must be deducted from the financial management series.

Transferts d'autres niveaux d'administration publique selon le système des comptes nationaux

Les transferts d'autres niveaux d'administration publique figurant dans les séries de la gestion financière sont essentiellement les montants que les provinces et les territoires et leurs fonds spéciaux déclarent comme des revenus. Cependant, dans les séries des comptes nationaux, les paiements de transfert aux provinces et territoires tels qu'ils sont indiqués par l'administration publique fédérale servent de revenus provenant de cette source. Afin de rapprocher les deux séries, on substitue les données de l'administration publique fédérale aux données provinciales figurant dans les revenus de la gestion financière.

Bénéfices non reversés par les régies des alcools

Les bénéfices des régies figurant dans les séries de la gestion financière sont ceux versés aux administrations mères. Dans les séries des comptes nationaux, le total des bénéfices est considéré comme un revenu public. Pour les prendre en compte, il faut ajouter aux revenus des séries de la gestion financière la partie non reversée.

Contribution des administrations publiques en leur qualité d'employeur aux régimes de pensions non constitués en fiducie et aux programmes d'assurance sociale

Dans les séries de la gestion financière, les régimes de pensions non constitués en fiducie et les programmes d'assurance sociale administrés par les administrations publiques sont considérés comme faisant partie intégrante de l'univers des administrations publiques. Par conséquent, les contributions des administrations en leur qualité d'employeur à ces régimes ne sont pas comprises dans les revenus ou les dépenses généraux bruts parce qu'elles représentent des opérations entre administrations. Dans les séries des comptes nationaux, par contre, toutes les contributions à ces régimes (que ce soit par les employés ou les employeurs, administrations publiques comprises) sont considérées comme des revenus publics. Les contributions des administrations en leur qualité d'employeur représentent une partie du revenu du travail et elles sont donc également considérées comme des dépenses publiques. Etant donné que les séries de la gestion financière ne comprennent que les cotisations des employés et les contributions des autres employeurs, il faut apporter un ajustement à la série afin d'ajouter les contributions des administrations aux revenus et aux dépenses afin de les rapprocher aux séries du revenu national et de la dépense nationale.

Produits de la vente de terrains et d'immobilisations usagées

Les revenus provenant de la vente de terrains et d'immobilisations existantes sont exclues des séries des comptes nationaux car elles ne s'ajoutent pas à la production; elles sont cependant comprises dans les séries de la gestion financière. Pour effectuer le rapprochement des deux séries, il faut déduire ces revenus des séries de la gestion financière.

Proceeds from Sales of Other Goods and Services

Proceeds from the sale of goods and services by governments are offset against purchases of goods and services in the national accounts while in the financial management series they are reflected in revenue. For purposes of this reconciliation this revenue must be deducted from both the revenue and expenditure of the financial management series.

Revenue of the Quebec Pension Plan

In the financial management series the Quebec Pension Plan is considered to be part of the general government universe. In the System of National Accounts, however, it is regarded as a sub-sector of government and its transactions are separated from the transactions of provincial governments. To reconcile the two series the revenue of the plan must be removed from the revenues of the financial management series.

Other Additions and Deductions

These reconciliation items cover a number of other adjustments which must be made to the revenue of the financial management series in order to determine revenue on a national accounts basis.

One of the more important of these adjustments relates to Workmen's Compensation Boards revenues and the difference in treatment of contributions received by the boards from employers. In the national accounts series the portion of these contributions deemed to be related to health care is excluded from government revenue because it is considered to represent a direct cost incurred by the employers and not tax revenue of the provincial sub-sector. The expenditures on health care are also excluded from provincial government expenditures. In the financial management series no distinction is made in the revenues and expenditures of the boards between the health care aspects of their operations and their other function of income maintenance (pensions). Consequently adjustments are required to both revenue and expenditure to bring the two series to a comparable basis.

The balance of other additions and deductions includes such items as the imputation of banking service charges in the economic series, different concepts of investment income employed in the two series, and differences arising from the use of quarterly financial data for some special funds in the national accounts as opposed to the annual fiscal year data used in the financial management series.

Table 9 Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis

This table effects a reconciliation between provincial government expenditure on a financial management basis and the current expenditure of the provincial government sub-sector of the National Income and Expenditure series. The reconciliation is at the Canada total level and the

Produit de la vente d'autres biens et services

Le produit de la vente de biens et de services par les administrations publiques est déduit des achats de biens et de services dans les comptes nationaux tandis que dans les séries de la gestion financière il figure dans les revenus. Pour le rapprochement, il faut déduire ces revenus à la fois des revenus et des dépenses des séries de la gestion financière.

Revenus du Régime des rentes du Québec

Dans les séries de la gestion financière, le Régime de rentes du Québec est considéré comme faisant partie intégrante de l'univers de l'administration générale. Dans le système des comptes nationaux, par contre, on le considère comme un sous-secteur de l'administration, et ses opérations sont séparées des opérations des administrations publiques provinciales. Afin de rapprocher les deux séries, il faut déduire les revenus du Régime des revenus des séries de la gestion financière.

Autres additions et deductions

Ces postes de rapprochement portent sur un certain nombre d'autres ajustements qui doivent être apportés aux revenus dans les séries de la gestion financière afin de déterminer les revenus sur base des comptes nationaux.

L'un des plus importants de ces ajustements se rapporte aux caisses d'indemnisation des accidents du travail et la différence dans le traitement des contributions reçues par les caisses venant des employeurs. Dans les séries des comptes nationaux, la part de ces contributions devant aller aux soins de santé est exclue des revenus des administrations publiques parce que l'on considère qu'elle représente un coût direct imputé aux employeurs et non pas des revenus sous forme d'impôts du sous-secteur provincial. Les dépenses au titre des soins de santé sont également exclues des dépenses des administrations publiques provinciales. Dans les séries de la gestion financière, on ne fait aucune distinction dans les revenus et les dépenses des régimes entre les activités se rapportant aux soins de santé et leur autre fonction, qui est le maintien du revenu (pensions). Par conséquent, des ajustements sont nécessaires à la fois aux revenus et aux dépenses afin de pouvoir comparer les deux séries.

Les autres additions et déductions comprennent des postes tels que l'imputation des frais de services bancaires dans les séries économiques, des différences entre les concepts des revenus et des placements utilisés dans les deux séries et les différences provenant de l'emploi de données financières trimestrielles pour certains fonds spéciaux dans les comptes nationaux, alors que les séries de la gestion financière utilisent des données annuelles de l'année financière.

Tableau 9 Rapprochement des dépenses générales brutes avec les dépenses courantes sur la base des comptes nationaux

Dans ce tableau, on fait un rapprochement entre les dépenses de l'administration publique provinciale sur la base des séries de la gestion financière et les dépenses courantes du sous-secteur des administrations publiques provinciales des séries du revenu national et de la dépense nationale. Le rapprochement

accounting period concerned is the fiscal year ended March 31, 1971.

To accomplish this reconciliation the following adjustments are required:

Depreciation (Capital Consumption Allowances per System of National Accounts)

In the financial management series the cost of capital assets is written off at the time of acquisition and no provision for depreciation is recognized as an expenditure. In the national accounts series, however, current expenditures include allowances for the consumption of capital or depreciation. An adjustment is therefore required to add these allowances to expenditure.

Contribution of Governments as Employers to Non-Trusteed Pension Plans and Social Insurance Programs

See revenue adjustment for explanation.

Purchases of Land and Used Assets

Since transactions relating to land and existing assets are considered for national accounts purposes to represent non-productive activities, the purchases of land and existing assets included in the financial management series must be deducted in order to determine expenditures on a national accounts basis.

Purchases of New Fixed Assets

Current expenditure as understood for the national accounts income and expenditure series excludes expenditures on the acquisition or construction of fixed assets. Gross general expenditure in the financial management series, on the other hand, encompasses both current and capital expenditures. This adjustment, therefore, is necessary to reconcile the two series.

Proceeds from the Sales of Goods and Services

See corresponding adjustment to revenue.

Expenditures of the Quebec Pension Plan

As explained in the adjustments to revenue, the Quebec Pension Plan is not included in the provincial government sub-sector of the National Accounts series. Consequently its expenditures must be eliminated from the financial management series to reconcile the two.

se fait au niveau de l'ensemble du Canada, et l'exercice en question est l'année financière terminée le 31 mars 1971.

Pour ce rapprochement, il faut procéder aux ajustements suivants:

Amortissement (Subventions pour consommation de capital selon le système des comptes nationaux)

Dans les séries de la gestion financière, le coût des actifs immobilisés est amorti au moment de l'achat et les provisions pour dépréciation ne sont pas considérées comme des dépenses. Cependant, dans les séries des comptes nationaux, les dépenses courantes comprennent des provisions pour consommation de capital ou pour dépréciation. Un ajustement est donc nécessaire pour ajouter ces provisions aux dépenses.

Contributions des administrations publiques en leur qualité d'employeur aux régimes de pensions non constituées en fiducie et aux régimes d'assurance-sociale

Pour explication, voir les ajustements aux revenus.

Achats de terrains et d'immobilisations usagées

Étant donné que les opérations relatives aux terrains et aux actifs existants sont considérées aux fins des comptes nationaux comme des activités non productives, les achats de terrains et d'actifs existants figurant dans les séries de la gestion financière doivent être déduits afin de déterminer les dépenses sur une base des comptes nationaux.

Achats de nouvelles immobilisations

Les dépenses courantes dans les séries des revenus et des dépenses des comptes nationaux ne comprennent pas les dépenses entraînées par l'achat ou la construction d'immobilisations. Les dépenses générales brutes dans les séries de la gestion financière, par contre, regroupent les dépenses courantes et les dépenses de capital. Il faut donc apporter cet ajustement pour pouvoir rapprocher les deux séries.

Produit de la vente de biens et de services

Voir l'ajustement correspondant aux revenus.

Dépenses du Régime des rentes du Québec

Comme on l'a expliqué dans le cas des ajustements aux revenus, le Régime des rentes du Québec n'est pas inclus dans le sous-secteur des administrations publiques provinciales des séries des comptes nationaux. Par conséquent, ses dépenses doivent être éliminées des séries de la gestion financière afin de rapprocher les deux séries.

Other Additions and Deductions

These reconciliation items cover a number of other adjustments which must be made to the expenditures of the financial management series in order to determine current expenditure on a national accounts basis.

One of the more important of these adjustments relates to the expenditure of Workmen's Compensation Boards on health care. Conceptually, the national accounts series regards these expenditures as direct costs to employers and therefore excludes them from the provincial government sub-sector expenditures. The financial management series, on the other hand, treats all of the expenditures of the boards as government expenditure thus necessitating an adjustment to reconcile the two series.

The balance of other additions and deductions includes such items as the imputation of banking service charges in the national accounts series, timing adjustments made to put government expenditures on a current economic impact basis, the inclusion in expenditure of government contributions to universal pension plans, the exclusion of expenditures which are considered to be non-productive in the economic accounts sense and differences arising from the use of quarterly financial data for some special funds in the national accounts as opposed to the annual fiscal year data used in the financial management series.

Autres additions et deductions

Ces postes de rapprochement portent sur un certain nombre d'autres ajustements qu'il faut apporter aux dépenses des séries de la gestion financière afin de déterminer les dépenses courantes sur la base des comptes nationaux.

L'un des plus importants parmi ces ajustements se rapporte aux dépenses des caisses de compensation des accidents du travail au titre des soins de santé. Par leur concept, les séries des comptes nationaux considèrent ces dépenses comme des coûts directs pour les employeurs et les excluent donc des dépenses du sous-secteur des administrations publiques provinciales. Par contre, les séries de la gestion financière considèrent toutes les dépenses des caisses comme des dépenses publiques, ce qui nécessite un ajustement pour pouvoir rapprocher les deux séries.

Les autres additions et déductions comprennent des postes tels que l'imputation des frais de services bancaires dans les séries des comptes nationaux, des ajustements de période destinés à aligner les dépenses publiques sur la base des effets économiques courants, l'inclusion dans les dépenses des contributions des administrations publiques aux régimes de pensions universels, l'exclusion des dépenses considérées comme non productives au sens des comptes économiques, ainsi que les différences provenant de l'emploi de données financières trimestrielles pour certains fonds spéciaux dans les comptes nationaux par opposition aux données annuelles de l'année financière utilisées dans les séries de la gestion financière.

STATISTICAL TABLES



TABLEAUX STATISTIQUES

TABLE 1. Gross General Revenue
For the Fiscal Year Ended March 31, 1971(1)

Line	Source	New- foundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Edouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	Taxes:							
1	Personal income taxes(2).....	26,673	3,544	47,991	40,028	1,033,460	991,815	116,194
2	Payroll tax.....	—	—	—	—	28,890	—	—
3	Corporation income taxes(3).....	7,916	1,177	11,996	9,153	182,912	357,026	32,540
	Taxes on insurance premiums:							
4	Fire.....	—	14	52	116	—	1,035	194
5	General.....	2,166	188	1,775	1,543	25,505	24,849	2,407
6	Sub-total.....	2,166	202	1,827	1,659	25,505	25,884	2,602
7	Other taxes on corporations and businesses.....	—	—	—	—	44,298	32,203	—
8	Real and personal property taxes.....	—	—	123	28,374	—	1,932	—
9	General sales taxes(4).....	42,756	7,839	65,816	54,805	590,382	683,089	68,422
10	Motive fuel taxes(4).....	21,375	5,787	39,736	32,171	321,695	412,091	46,164
11	Alcoholic beverage taxes.....	—	841	—	—	—	—	—
12	Tobacco taxes(4).....	4,565	959	—	5,589	74,839	76,632	9,087
13	Taxes on amusements and admission to places of entertainment(4).....	27	236	889	573	13,316	20,960	1,939
14	Taxes on other commodities and services(4,5).....	23	—	900	—	64,580	—	4,967
	Taxes on estates, successions, and gifts:							
15	Estate tax.....	—	—	—	—	—	—	—
16	Succession duties.....	—	—	—	—	48,016	81,316	—
17	Gift taxes.....	—	—	—	—	—	—	—
18	Sub-total.....	—	—	—	—	48,016	81,316	—
19	Health insurance premiums.....	—	—	—	—	—	615,523	28,658
	Social insurance levies:							
20	Workmen's compensation contributions.....	4,793	637	6,828	7,406	74,976	135,825	13,641
21	Vacation-with-pay contributions.....	—	—	461	—	—	—	—
22	Sub-total.....	4,793	637	7,290	7,406	74,976	135,825	13,641
23	Universal pension plan levies.....	—	—	—	—	272,894	—	—
24	Other taxes(6).....	106	28	23	32	3,795	17,148	1,628
25	Total, taxes.....	110,400	21,249	176,591	179,789	2,779,558	3,451,446	325,843
	Natural resource revenue:							
26	Fish and game.....	729	40	418	850	6,206	10,460	1,319
27	Forests.....	251	—	444	4,139	19,831	22,858	848
28	Mines.....	3,292	—	653	338	22,910	26,537	4,799
29	Oil and gas.....	—	16	—	—	2	533	555
30	Water power.....	200	—	66	207	33,787	9,296	1,727
31	Other.....	176	93	108	392	891	4,281	1,581
32	Total, natural resource revenue.....	4,649	149	1,689	5,926	83,627	73,966	10,828
	Privileges, licences and permits:							
33	Liquor control and regulation.....	6,901	34	697	510	34,244	47,305	3,918
34	Motor vehicles.....	4,806	1,308	13,454	10,460	99,577	156,577	14,017
35	Concessions and franchises.....	—	—	—	—	—	172	—
36	Other.....	378	172	696	434	8,336	5,931	662
37	Total, privileges, licences and permits.....	12,085	1,515	14,847	11,405	142,157	209,986	18,597
	Sales of goods and services:							
38	Institutional.....	2,048	2,858	4,769	2,470	2,881	6,176	2,419
	Intergovernment:							
39	Manpower training.....	6,481	1,407	6,816	5,243	44,004	35,942	4,751
40	Police.....	—	—	—	—	—	450	—
41	Other.....	—	—	—	518	—	84	—
42	Sub-total.....	6,481	1,407	6,816	5,761	44,004	36,475	4,751
43	General.....	5,870	4,187	7,234	6,259	15,913	61,474	12,127
44	Total, sales of goods and services.....	14,399	8,453	18,819	14,490	62,797	104,126	19,298
	Return on investments:							
	Remittances from own enterprises:							
45	Liquor boards(trading profits).....	7,206	2,858	25,277	18,513	76,710	147,703	26,327
46	Other enterprises(7).....	—	—	—	—	26,386	—	—
47	Sub-total.....	7,206	2,858	25,277	18,513	103,096	147,703	26,327
48	Interest.....	11,904	3,417	32,208	10,495	154,817	275,321	49,826
49	Dividends.....	—	—	—	—	—	—	—
50	Other.....	17	—	20	581	8,376	847	—
51	Total, return on investments.....	19,127	6,275	57,505	29,589	266,289	423,872	76,152
	Other revenue from own sources:							
52	Contributions to non-trusted public service and teachers' pension plans.....	3,664	85	910	1,975	27,417	24,010	8
53	Fines and penalties.....	908	19	2	1,414	5,827	29,739	1,515
54	Miscellaneous.....	219	—	—	48	6,484	566	120
55	Total, other revenue from own sources.....	4,790	104	912	3,437	39,728	54,314	1,642
56	Total, gross general revenue from own sources.....	165,450	37,744	270,364	244,636	3,374,156	4,317,709	452,361

See footnote(s) at end of table.

TABLEAU 1. Revenus généraux bruts
Année financière terminée le 31 mars, 1971(1)

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	Ligne
milliers de dollars								
61,205	181,807	249,790	2,752,508	—	—	2,752,508	Impôts:	
—	—	—	28,890	—	—	28,890	Impôt sur le revenu des particuliers(2).....	1
12,988	57,949	89,352	763,010	—	—	763,010	Impôt de feuille de paie.....	2
—	—	—	—	—	—	—	Impôts sur le revenu des sociétés(3).....	3
129	83	486	2,109	—	—	2,109	Taxes sur les primes d'assurance:	
2,392	4,644	7,123	72,591	—	—	72,591	Incendie.....	4
—	—	—	—	—	—	—	Général.....	5
2,521	4,726	7,608	74,700	—	—	74,700	Total partiel.....	6
—	—	—	76,501	—	—	76,501	Taxes de toute autre nature sur les sociétés et les entreprises.....	7
252	—	17,866	48,548	1,025	15	49,588	Impôts immobiliers et sur la propriété personnelle.....	8
61,148	—	212,204	1,786,462	—	—	1,786,462	Taxes générales de vente(4).....	9
50,288	79,354	81,477	1,090,139	1,756	2,039	1,093,934	Taxes sur les carburants(4).....	10
—	—	—	841	274	—	1,115	Taxes sur les boissons alcooliques.....	11
6,219	12,523	2,136	192,550	—	—	192,550	Taxes sur le tabac(4).....	12
269	1,955	3,351	43,514	16	—	43,530	Taxes sur les spectacles et les billets d'entrée(4).....	13
—	—	2,735	73,206	—	826	74,032	Taxes sur les autres biens et services(4,5).....	14
—	—	—	—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	—	—	—	Taxes sur les biens transmis par décès.....	15
1	3	28,724	158,060	—	—	158,060	Droits de succession.....	16
—	—	—	—	—	—	—	Taxes sur les dons.....	17
1	3	28,724	158,060	—	—	158,060	Total partiel.....	18
18,218	55,215	73,650	791,265	—	—	791,265	Primes de services de santé.....	19
5,631	23,783	45,728	319,248	—	97	319,344	Impôts au titre de l'assurance sociale:	
—	—	—	462	—	—	462	Contributions aux caisses d'indemnisation des accidents du travail.....	20
—	—	—	—	—	—	—	Contributions pour les congés payés.....	21
5,631	23,783	45,728	319,710	—	97	319,806	Total partiel.....	22
—	—	—	272,894	—	—	272,894	Prélèvements au titre des régimes de pension universel.....	23
659	3,442	674	27,535	2	—	27,537	Autres impôts(6).....	24
219,399	420,759	815,297	8,500,332	3,073	2,976	8,506,381	Total, impôts.....	25
							Revenu au titre des ressources naturelles:	
2,031	1,860	2,982	26,895	59	63	27,016	Chasse et pêche.....	26
1,230	4,374	71,143	125,118	—	5	125,122	Forêts.....	27
3,685	1,644	12,690	76,548	—	—	76,548	Mines.....	28
27,955	234,632	40,286	303,980	—	—	303,980	Pétrole et gaz naturel.....	29
747	195	3,891	50,116	—	—	50,116	Ressources hydrauliques.....	30
4,517	3,909	2,995	18,945	—	191	19,136	Autres.....	31
40,166	246,614	133,987	601,601	59	258	601,918	Total, revenu au titre des ressources naturelles.....	32
							Privilèges, licences et permis:	
308	2,201	985	97,103	24	101	97,228	Régies et réglementation des alcools.....	33
14,422	27,680	37,386	379,687	492	195	380,374	Véhicules automobiles.....	34
—	—	—	172	—	—	172	Concessions et franchises.....	35
1,196	3,665	4,754	26,226	35	58	26,319	Autres.....	36
15,926	33,546	43,125	503,188	551	354	504,094	Total, privilèges, licences et permis.....	37
							Vente de biens et services:	
1,694	6,294	7,764	39,373	141	—	39,514	Établissements.....	38
4,949	10,722	8,205	128,520	326	403	129,249	Administration publique:	
56	680	—	450	—	—	450	Formation de la main-d'oeuvre.....	39
—	—	—	1,338	—	601	1,939	Police.....	40
—	—	—	—	—	—	—	Autres.....	41
5,005	11,403	8,205	130,308	326	1,003	131,637	Total partiel.....	42
7,983	14,467	54,507	190,022	1,438	3,772	195,232	Général.....	43
14,681	32,164	70,476	359,702	1,905	4,776	366,383	Total, vente de biens et services.....	44
							Revenus de placements:	
21,792	54,067	66,080	446,534	1,493	2,155	450,183	Remises des propres entreprises:	
16,674	1,872	—	44,932	—	—	44,932	Régies des alcools(bénéfices commerciaux).....	45
—	—	—	—	—	—	—	Autres entreprises(7).....	46
38,467	55,939	66,080	491,466	1,493	2,155	495,115	Total partiel.....	47
52,093	84,683	60,348	735,111	305	388	735,803	Intérêts.....	48
68	3	—	72	—	—	72	Dividendes.....	49
124	47	—	10,011	—	—	10,011	Autres.....	50
90,752	140,672	126,428	1,236,660	1,798	2,543	1,241,001	Total, revenus de placements.....	51
							Autres revenus de sources propres:	
2,600	19,859	—	79,532	—	—	79,532	Contributions aux régimes de pension non constitués en fiducie de la	
2,601	3,654	2,043	48,695	39	—	48,734	fonction publique et des enseignants.....	52
925	331	729	9,443	—	—	9,443	Amendes et pénalités.....	53
—	—	—	—	—	—	—	Divers.....	54
6,126	23,843	2,772	137,670	39	—	137,709	Total, autres revenus de sources propres.....	55
387,051	897,598	1,192,085	11,339,153	7,425	10,907	11,357,485	Total, revenus généraux bruts de source propre.....	56

Voir renvoi(s) à la fin du tableau.

**TABLE 1. Gross General Revenue
For the Fiscal Year Ended March 31, 1971(1)**

Line	Source	New- foundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Edouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	General purpose transfers from other levels of government and their enterprises:							
	Transfers from the federal government and its enterprises:							
57	Statutory subsidies.....	9,656	657	2,132	1,718	3,896	4,624	2,132
58	Share of federal income tax on privately-owned public power utilities.....	1,030	212	1,642	112	3,031	10,575	736
59	Share of federal tax on corporation undistributed income.....	361	148	3,363	2,010	14,394	28,383	4,898
60	Share of federal estate tax.....	90,369	20,855	93,268	73,544	532,440	—	45,618
61	Equalization.....	—	—	—	—	210,540	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	700	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—	22,189	—	—
64	Other(8).....	—	—	—	—	—	—	—
65	Sub-total.....	101,416	21,871	100,406	78,084	742,111	43,582	53,385
66	Transfers from local governments and their enterprises.....	—	—	—	—	—	—	—
67	Total, general purpose transfers.....	101,416	21,871	100,406	78,084	742,111	43,582	53,385
	Specific purpose transfers from other levels of government and their enterprises:							
	Transfers from the federal government:							
68	General government.....	—	32	—	5,772	23,705	50	327
69	Protection of persons and property.....	418	320	1,049	100	927	1,184	1
70	Transportation and communications.....	10,290	1,832	4,698	23,261	17,420	6,555	2,280
71	Health.....	39,798	6,087	55,484	36,250	76,782	564,468	70,869
72	Social welfare.....	20,836	3,785	17,067	16,573	4	173,258	30,020
73	Education.....	7,004	3,520	16,619	18,989	187,003	163,754	32,695
74	Natural resources.....	1,269	201	1,106	5,724	489	2,270	3,938
75	Agriculture, trade and industry, and tourism.....	9	857	509	1,442	1,396	4,630	3,478
76	Environment.....	—	465	—	1,006	262	99	3,779
77	Recreation and culture.....	23	651	91	945	300	96	4,762
78	Labour and employment, and immigration.....	—	14	—	—	3,411	—	—
79	Housing.....	970	695	2	—	—	—	—
80	Supervision and development of regions and localities.....	12,197	7,011	—	2,589	35,683	25	638
81	Research establishments.....	—	—	—	61	—	6	—
82	Own enterprises.....	—	—	—	—	—	—	—
83	Other.....	—	—	—	—	—	—	—
84	Sub-total.....	92,815	25,470	96,626	112,712	347,384	916,396	152,786
	Transfers from local governments:							
85	General government.....	—	—	—	—	—	—	194
86	Protection of persons and property.....	14	—	—	—	100	—	149
87	Transportation and communications.....	—	—	—	172	572	3,290	1,064
88	Health.....	—	3	—	—	2,176	—	—
89	Social welfare.....	—	—	55	—	—	—	—
90	Education.....	—	—	—	—	—	—	20
91	Natural resources.....	—	—	—	2	—	—	6
92	Agriculture, trade and industry, and tourism.....	—	—	—	—	—	—	—
93	Environment.....	—	—	—	—	—	—	15
94	Recreation and culture.....	20	—	—	—	3	—	—
95	Labour and employment, and immigration.....	—	—	—	—	—	—	—
96	Housing.....	—	—	—	—	—	—	1,366
97	Supervision and development of regions and localities.....	—	—	—	22	—	—	—
98	Research establishments.....	—	—	—	—	—	—	—
99	Own enterprises.....	—	—	—	—	—	—	—
100	Other.....	—	—	—	—	—	—	—
101	Sub-total.....	34	3	55	196	2,851	3,290	2,813
102	Transfers from federal government enterprises.....	27	—	—	3	9,206	—	—
103	Transfers from local government enterprises.....	—	—	—	—	—	—	—
104	Total, specific purpose transfers.....	92,875	25,473	96,681	112,912	359,441	919,686	155,599
105	Total, transfers.....	194,291	47,345	197,087	190,996	1,101,552	963,268	208,983
106	Gross General Revenue.....	359,741	85,089	467,451	435,632	4,475,708	5,280,978	661,344

Totals and sub-totals may not add due to rounding.

- (1) Not comparable with budgetary revenue totals appearing in provincial government Public Accounts. See Explanatory Comments relating to Table 3.
- (2) Collected by the Federal government for all provinces except Quebec.
- (3) Collected by the Federal government for all provinces except Quebec and Ontario.
- (4) Commissions allowed to collectors of motive fuel taxes have been added back to revenue from this source and to general government expenditure as follows: Nfld. 122; P.E.I. 63; N.S. 235; N.B. 153; Que. 1,836; Ont. 2,979; Man. 408; Sask. 568; Alta. 1,615; B.C. 698.
Commissions allowed to collectors of general and other sales taxes have also been added back as follows: Nfld. 839; P.E.I. 460; N.S. 1,140; N.B. 797; Que. 13,955; Ont. 10,849; Man. 1,935; Sask. 1,686; Alta. 382; B.C. 3,911.
- (5) Includes the following taxes — Nfld. telegraph and wireless tax, fuel oil tax; N.S. long distance telephone tax; Que. tax on meals and hotel accommodation, tax on telecommunications; Man. tax on electricity, telephone, natural gas and coal (Revenue Act, 1964, Part 1); B.C. fuel oil tax; N.W.T. fuel oil tax.
- (6) For details of other taxes see Explanatory Comments relating to Table 1.
- (7) Quebec — Profits — Loto — Quebec 26,386; Sask. — Profits — Saskatchewan Telecommunications 5,400; Saskatchewan Power Corporation 10,000; Government Finance Office 1,275; Alta. — Profits — Alberta Government Telephones Commission 1,500; Alberta Housing Corporation 372.
- (8) Includes Que. — Youth allowances — 27,540 and Canada student loans 5,350 (under Federal-Provincial Fiscal Revisions Act), Yuk. — loan amortization and operating grants, N.W.T. — operating deficit grant.

TABLEAU 1. Revenus généraux bruts
Année financière terminée le 31 mars, 1971(1)

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	Ligne
milliers de dollars								
2,144	3,008	1,672	31,640	—	—	31,640	Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
23	6,023	512	23,895	142	—	24,037	Transferts de l'administration publique fédérale et ses entreprises:	
3,640	7,076	—	64,273	—	—	64,273	Subventions statutaires.....	57
42,105	—	—	898,198	—	—	898,198	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.....	58
—	—	—	210,540	—	—	210,540	Part de l'impôt fédéral sur le revenu non distribué des sociétés.....	59
—	—	51	751	—	—	751	Part de l'impôt fédéral sur les biens transmis par décès.....	60
—	—	—	22,189	5,922	26,598	10,330	Péréquation.....	61
—	—	—	—	—	—	—	Loi sur les programmes établis (Arrangements provisoires).....	62
—	—	—	—	—	—	—	Subventions en remplacement d'impôt.....	63
—	—	—	—	—	—	—	Autres(8).....	64
47,912	16,107	2,235	1,207,108	6,064	26,598	1,239,770	Total partiel.....	65
—	—	—	—	—	—	—	Transferts des administrations publiques locales et leurs entreprises.....	66
47,912	16,107	2,235	1,207,108	6,064	26,598	1,239,770	Total, transferts de nature générale.....	67
—	73	950	30,909	140	3,120	34,169	Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
147	207	283	4,636	1	47	4,684	Transferts de l'administration publique fédérale:	
1,345	1,623	2,341	71,646	3,848	1,464	76,958	Administration publique générale.....	68
71,178	121,299	138,014	1,180,229	804	2,307	1,183,340	Protection des personnes et des biens.....	69
20,317	38,554	63,972	384,387	884	492	385,762	Transports et communications.....	70
32,705	57,439	34,584	554,312	1	4	554,316	Santé.....	71
365	905	3,013	19,280	—	23	19,302	Bien-être social.....	72
2,535	5,029	—	19,886	23	—	19,908	Éducation.....	73
—	—	—	5,612	—	—	5,612	Ressources naturelles.....	74
188	76	—	7,132	62	34	7,229	Agriculture, commerce et industrie, et tourisme.....	75
—	—	—	3,425	—	—	3,425	Environnement.....	76
—	—	—	1,667	—	1,913	3,580	Loisirs et culture.....	77
—	128	—	58,271	—	13,718	71,989	Main-d'oeuvre, population active, et immigration.....	78
—	65	—	132	—	—	132	Logement.....	79
—	—	248	248	4	—	252	Surveillance et mise en valeur des régions et des localités.....	80
128,779	225,399	243,404	2,341,771	5,766	23,121	2,370,659	Établissements de recherches.....	81
—	—	—	—	—	—	—	Propres entreprises publiques.....	82
—	—	—	—	—	—	—	Autres.....	83
—	—	—	—	—	—	—	Total partiel.....	84
391	27	—	727	—	—	727	Transferts des administrations publiques locales	
320	—	—	4,503	—	—	4,503	Administration publique générale.....	85
1,266	12	26,241	3,255	—	12	3,268	Protection des personnes et des biens.....	86
—	—	—	27,563	—	—	27,563	Transports et communications.....	87
—	—	—	—	—	—	—	Santé.....	88
—	—	—	21	—	—	21	Bien-être social.....	89
—	—	—	6	—	—	6	Éducation.....	90
—	—	—	—	—	—	—	Ressources naturelles.....	91
—	—	—	38	—	—	38	Agriculture, commerce et industrie, et tourisme.....	92
—	—	—	—	—	—	—	Environnement.....	93
—	—	—	—	—	—	—	Loisirs et culture.....	94
—	—	—	—	—	—	—	Main-d'oeuvre, population active, et immigration.....	95
—	—	—	—	—	—	—	Logement.....	96
—	—	—	1,388	—	—	1,388	Surveillance et mise en valeur des régions et des localités.....	97
—	—	—	—	—	—	—	Établissements de recherches.....	98
—	—	—	—	—	—	—	Propres entreprises publiques.....	99
—	—	—	—	—	—	—	Autres.....	100
1,978	39	26,241	37,500	—	12	37,513	Total partiel.....	101
—	—	—	9,236	—	—	9,236	Transferts des entreprises publiques fédérales.....	102
—	—	—	—	—	—	—	Transferts des entreprises publiques locales.....	103
130,757	225,438	269,645	2,388,508	5,766	23,134	2,417,408	Total, transferts à usage précis.....	104
178,669	241,546	271,880	3,595,616	11,830	49,732	3,657,178	Total, transferts.....	105
565,719	1,139,143	1,463,965	14,934,770	19,255	60,639	15,014,663	Revenus généraux bruts.....	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

- (1) Non comparable aux totaux des revenus budgétaires figurant dans les comptes publics des administrations publiques provinciales. Voir les commentaires explicatifs du tableau 3.
- (2) Perçu par le gouvernement fédéral pour toutes les provinces sauf le Québec.
- (3) Perçu par le gouvernement fédéral pour toutes les provinces sauf l'Ontario et le Québec.
- (4) Les commissions allant aux percepteurs des taxes sur les carburants ont été rajoutées aux revenus de cette source et aux dépenses de l'administration générale comme suit T.-N. 122; I. P.-É. 63; N.-É. 235; N.-B. 153; Qué. 1,836; Ont. 2,979; Man. 408; Sask. 568; Alb. 1,615; C.-B. 698.
Les commissions allant aux percepteurs de taxes générales de vente et autres ont été également rajoutées comme suit T.-N. 839; I. P.-É. 460; N.-É. 1,140; N.-B. 797; Qué. 13,955; Ont. 10,849; Man. 1,935; Alb. 382; C.-B. 3,911.
- (5) Y compris les taxes suivantes T.-N. taxe sur les systèmes télégraphiques et sans fil, taxe sur le mazout; N.-É. taxe sur les appels interurbains; Qué. taxes sur les repas et les chambres d'hôtel, sur les télécommunications; Man. taxes sur l'électricité, le téléphone, le gaz naturel et le charbon (Revenu Act, 1964, Partie I); C.-B. taxe sur le mazout, T.-N.-O. taxe sur le mazout.
- (6) Pour plus de renseignements sur les autres taxes, voir les commentaires explicatifs relatifs au tableau 1.
- (7) Québec - Bénéfices de Loto-Québec 26,386; Sask. - Bénéfices - Saskatchewan Telecommunications 5,400; Saskatchewan Power Corporation 10,000; Government Finance Office 1,275; Alb. - Bénéfices Alberta Government Telephones Commission 1,500; Alberta Housing Corporation 732.
- (8) Yukon - Représente les subventions et la compensation spéciale tenant lieu de certains impôts, T.N.-O. Paiements d'amortissement au titre des prêts à rembourser, Qué. Au titre de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces, subventions aux jeunes - 27,540, prêts aux étudiants du Canada 5,350.

**TABLE 2. Gross General Expenditure
For the Fiscal Year Ended March 31, 1971(1)**

Line	Function	New- foundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	General government:							
1	Executive and legislative.....	1,343	566	2,046	2,462	17,980	6,042	2,785
2	Administrative	11,605	4,458	12,245	13,765	124,528	153,640	14,692
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.....	2,580	257	9,036	6,681	32,105	82,634	3,122
4	Other.....	134	535	721	4,481	15,310	2,659	3,919
5	Total, general government	15,662	5,816	24,048	27,389	189,923	244,975	24,518
	Protection of persons and property:							
6	Courts of law.....	851	199	2,523	1,700	29,938	40,692	3,012
7	Correctional services.....	1,662	178	2,314	1,620	16,877	54,254	4,710
8	Police services.....	4,051	417	2,413	2,040	47,303	56,895	3,075
9	Firefighting services	1,426	80	975	96	1,730	—	201
10	Regulatory services.....	1,099	632	2,760	2,707	31,648	49,020	4,999
11	Other.....	503	93	1,680	1,681	14,031	10,099	1,884
12	Total, protection of persons and property	9,592	1,599	12,665	9,844	141,528	210,960	17,879
	Transportation and communications:							
13	Air.....	—	—	—	—	14	482	34
14	Road.....	51,706	13,016	64,684	71,619	419,835	504,071	51,240
15	Rail.....	—	18	128	—	—	4,864	—
16	Water.....	94	96	937	954	2,082	—	—
17	Telecommunications	—	—	—	—	—	—	—
18	Other.....	485	—	—	—	4,769	164	—
19	Total, transportation and communications	52,285	13,129	65,749	72,573	426,699	509,581	51,275
	Health:							
20	Hospital care.....	55,433	10,678	85,070	68,853	857,883	922,784	101,894
21	Medical care.....	16,974	1,763	33,283	8,841	139,121	590,059	57,690
22	Preventive services.....	1,875	538	976	5,822	44,134	51,240	13,848
23	Other.....	770	1,306	8,150	3,978	5,133	6,029	11,837
24	Total, health	75,052	14,285	127,479	87,494	1,046,271	1,570,111	185,269
	Social welfare:							
25	Universal pension plans.....	803	—	—	—	39,398	6,330	901
26	Family and youth allowances.....	—	—	—	—	98,170	—	—
27	Workmen's compensation	4,921	482	7,557	5,445	59,720	114,500	9,029
28	Assistance to disabled, handicapped, unemployed and other needy individuals	43,049	8,295	29,924	33,314	442,615	305,720	35,024
29	Other.....	591	225	2,636	196	8,821	3,143	21,280
30	Total, social welfare	49,365	9,002	40,117	38,955	648,724	429,693	66,234
	Education:							
31	Primary and secondary.....	63,995	12,462	78,144	114,100	809,535	928,417	101,353
32	Post-secondary	23,720	6,051	42,086	27,195	249,013	527,358	52,039
33	Special retraining services.....	7,694	2,173	4,096	8,963	41,111	51,244	139
34	Other.....	3,448	107	6,269	2,682	6,136	22,393	14,212
35	Total, education	98,856	20,793	130,595	152,939	1,105,795	1,529,413	167,743
	Natural resources:							
36	Fish and game	4,508	582	1,685	1,391	8,051	—	4,533
37	Forests	1,239	159	1,766	4,916	23,190	47,665	2,669
38	Mines.....	246	—	3,184	626	4,996	8,871	1,254
39	Oil and gas	—	10	—	—	—	314	—
40	Water power	—	58	—	—	—	—	9,643
41	Other.....	584	127	1,271	15,764	18,120	14,253	4,457
42	Total, natural resources.....	6,577	937	7,907	22,697	54,357	71,103	22,556

See footnote(s) at end of table.

TABLEAU 2. Dépenses générales brutes
Année financière terminée le 31 mars, 1971(1)

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	Ligne
milliers de dollars								
2,027	2,247	1,565	39,063	141	554	39,757	Administration publique générale:	
14,552	37,658	41,500	428,643	1,542	25,468	455,653	Exécutif et législatif	1
							Administration	2
4,696	12,712	15,032	168,855	—	—	168,855	Contributions aux régimes de pension en fiducie et versements de pensions en vertu des régimes de pension de la fonction publique non constitués en fiducie	3
21	1,807	2,685	32,271	959	179	33,410	Autres	4
21,296	54,424	60,781	668,832	2,642	26,202	697,676	Total, administration publique générale	5
							Protection des personnes et des biens:	
2,803	13,957	6,317	101,992	10	372	102,374	Tribunaux	6
3,175	11,125	14,422	110,337	698	1,045	112,081	Services de correction	7
5,085	5,902	6,750	133,932	—	1,265	135,197	Police	8
1,774	4,824	221	11,328	160	313	11,802	Lutte contre les incendies	9
4,723	10,796	8,989	117,372	199	109	117,680	Services réglementaires	10
432	2,313	1,840	34,556	4	95	34,655	Autres	11
17,993	48,917	38,540	509,517	1,071	3,199	513,787	Total, protection des personnes et des biens	12
							Transports et communications:	
17	12	—	559	361	110	1,030	Air	13
81,657	92,047	99,375	1,449,249	5,872	1,988	1,457,110	Route	14
—	951	—	5,961	—	—	5,961	Chemin de fer	15
427	266	32,550	37,405	—	—	37,405	Eau	16
559	—	—	559	14	—	573	Télécommunications	17
—	512	3,223	9,152	8	—	9,160	Autres	18
82,661	93,788	135,147	1,502,886	6,255	2,098	1,511,239	Total, transports et communications	19
							Santé:	
105,462	218,115	217,683	2,643,854	1,461	2,902	2,648,217	Soins hospitaliers	20
34,727	102,205	149,547	1,134,209	81	958	1,135,249	Soins médicaux	21
11,829	6,868	7,343	144,473	431	257	145,161	Services de prévention	22
1,866	1,851	8,524	49,444	56	575	50,075	Autres	23
153,883	329,038	383,098	3,971,980	2,029	4,693	3,978,702	Total, santé	24
							Bien-être social:	
908	3,624	2,030	53,994	—	—	53,994	Régimes de pension universels	25
—	—	—	98,170	—	—	98,170	Allocations familiales et allocations aux jeunes	26
5,798	19,156	31,294	257,902	42	—	257,944	Indemnisation des accidents du travail	27
39,672	84,907	138,907	1,161,427	1,211	2,539	1,165,176	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses	28
5,518	4,671	548	47,630	261	750	48,641	Autres	29
51,897	112,358	172,779	1,619,122	1,513	3,289	1,623,925	Total, bien-être social	30
							Éducation:	
85,152	202,544	165,899	2,561,600	5,910	16,571	2,584,081	Elémentaire et secondaire	31
47,415	174,774	128,815	1,278,466	147	—	1,278,613	Postsecondaire	32
770	3,976	—	120,166	25	638	120,829	Services spéciaux de recyclage	33
3,897	4,251	4,522	67,916	20	46	67,983	Autres	34
137,234	385,545	299,236	4,028,148	6,103	17,255	4,051,506	Total, éducation	35
							Ressources naturelles:	
1,090	1,960	2,597	26,397	124	806	27,328	Chasse et pêche	36
860	14,026	40,259	136,748	—	—	136,748	Forêts	37
1,741	1,047	4,107	26,072	2	—	26,074	Mines	38
414	4,131	—	4,869	—	—	4,869	Pétrole et gaz naturel	39
1,488	5,725	10,981	27,896	—	—	27,896	Energie hydraulique	40
4,393	5,754	4,275	68,999	—	—	68,999	Autres	41
9,986	32,643	62,220	290,981	126	806	291,914	Total, ressources naturelles	42

Voir renvoi(s) à la fin du tableau.

**TABLE 2. Gross General Expenditure
For the Fiscal Year Ended March 31, 1971(1)**

Line	Function	New- foundland Terre- Neuve	Prince Edward Island Île-du- Prince- Édouard	Nova Scotia Nouvelle- Écosse	New Brunswick Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
43	Agriculture, trade and industry, and tourism:							
44	Agriculture.....	3,114	2,009	6,444	3,138	76,360	60,537	15,354
45	Trade and industry.....	15,462	2,650	5,856	5,878	27,260	14,323	2,250
46	Tourism.....	2,603	594	2,850	875	16,539	12,225	987
46	Total, agriculture, trade and industry, and tourism.....	21,179	5,254	15,151	9,891	120,159	87,086	18,590
47	Environment:							
48	Water purification and supply	2,090	554	809	12	6,781	8,956	—
49	Pollution control.....	253	584	2	—	—	7,902	532
50	Other.....	—	—	209	—	—	3,190	48
50	Total, environment.....	2,343	1,138	1,020	12	6,781	20,049	580
51	Recreation and culture:							
52	Recreational facilities.....	1,101	1,163	578	2,301	16,324	29,739	5,448
53	Cultural facilities.....	1,134	294	2,334	2,460	7,108	12,047	9,710
54	Other.....	11	—	257	—	13,211	15,686	62
54	Total, recreation and culture.....	2,247	1,458	3,168	4,761	36,643	57,472	15,220
55	Labour and employment, and immigration:							
56	Labour and employment.....	—	95	538	1,195	9,184	4,668	464
57	Immigration.....	—	—	—	—	4,893	254	—
58	Other.....	—	—	—	—	—	—	—
58	Total, labour and employment, and immigration.....	—	95	538	1,195	14,077	4,921	464
59	Housing:							
60	General assistance	5,334	1,870	1,176	—	15,506	12,041	332
61	Home buyer assistance.....	—	—	—	—	6,903	—	—
62	Real property tax subsidies.....	—	—	—	—	5,883	155,860	—
62	Total, housing.....	5,334	1,870	1,176	—	28,293	167,902	332
63	Supervision and development of regions and localities.....	14,610	825	8,826	19,051	51,618	42,685	4,276
64	Research establishments.....	—	—	958	935	—	4,310	—
65	General purpose transfers to local governments:							
66	Grants in lieu of taxes.....	10	43	474	—	2,451	4,698	2,921
67	Other(2).....	2,911	518	2,610	—	154,061	59,175	7,601
67	Total, general purpose transfers to local governments	2,921	560	3,083	—	156,512	63,874	10,522
68	Transfers to own enterprises	270	703	3,441	7,801	—	—	—
69	Debt charges:							
70	Interest	37,587	7,526	56,211	28,571	196,108	293,420	45,064
71	Other.....	155	120	2,233	730	5,645	389	2,398
71	Total, debt charges.....	37,742	7,646	58,444	29,300	201,753	293,809	47,462
72	Other.....	—	—	—	—	—	—	—
73	Gross General Expenditure.....	394,036	85,111	504,363	484,838	4,229,131	5,307,941	632,918

Totals and sub-totals may not add due to rounding.

(1) Not comparable with budgetary expenditure totals appearing in provincial Public Accounts. See Explanatory Comments relating to Table 4.

(2) Includes compensation payable to Quebec municipalities in lieu of the right to impose a retail sales tax, 143,374.

TABEAU 2. Dépenses générales brutes
Année financière terminée le 31 mars, 1971(1)

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	Ligne
milliers de dollars								
14,861	19,706	10,073	211,596	—	—	211,596	Agriculture, commerce et industrie, et tourisme:	
1,869	10,037	5,217	90,802	—	2,787	93,589	Agriculture.....	43
944	1,771	3,390	42,778	350	375	43,503	Commerce et industrie.....	44
							Tourisme.....	45
17,674	31,514	18,679	345,177	350	3,162	348,688	Total, agriculture, commerce et industrie, et tourisme.....	46
							Environnement:	
53	—	—	19,256	682	364	20,302	Purification et distribution de l'eau.....	47
128	50	689	10,140	87	—	10,227	Contrôle de la pollution.....	48
—	—	200	3,647	42	—	3,689	Autres.....	49
181	50	889	33,043	810	364	34,218	Total, environnement.....	50
							Loisirs et culture:	
3,585	4,398	4,775	69,413	183	762	70,358	Installations récréatives.....	51
2,143	3,457	5,107	45,795	206	579	46,581	Installations culturelles.....	52
737	686	865	31,515	30	—	31,545	Autres.....	53
6,465	8,541	10,748	146,723	420	1,342	148,484	Total, loisirs et culture.....	54
							Main-d'oeuvre, population active, et immigration:	
481	983	1,500	19,107	—	—	19,107	Main-d'oeuvre et population active.....	55
100	—	—	5,246	—	—	5,246	Immigration.....	56
—	—	—	—	—	—	—	Autres.....	57
581	983	1,500	24,353	—	—	24,353	Total, main-d'oeuvre, population active, et immigration.....	58
							Logement:	
1,000	6	5,760	43,027	340	3,522	46,889	Aide générale.....	59
10,526	—	—	17,429	—	—	17,429	Aide aux acheteurs de maison.....	60
—	14,470	60,350	236,564	—	—	236,564	Subventions pour impôts immobiliers.....	61
11,527	14,476	66,110	297,020	340	3,522	300,882	Total, logement.....	62
2,001	6,730	1,155	151,776	735	4,989	157,500	Surveillance et mise en valeur des régions et des localités.....	63
1,680	3,712	—	11,596	—	—	11,596	Établissements de recherches.....	64
							Transferts de nature générale aux administrations publiques locales:	
—	3,021	899	14,516	2	—	14,518	Subventions en remplacement d'impôt.....	65
—	37,740	46,784	311,400	254	—	311,654	Autres(2).....	66
—	40,761	47,683	325,915	256	—	326,172	Total, transferts de nature générale aux administrations publiques locales.....	67
—	905	—	13,119	—	—	13,119	Transferts à ses propres entreprises.....	68
							Service de la dette:	
41,110	64,322	25,400	795,319	1,340	1,313	797,972	Intérêts.....	69
1,078	4,119	—	16,866	—	—	16,866	Autres.....	70
42,189	68,441	25,400	812,185	1,340	1,313	814,837	Total, service de la dette.....	71
—	—	—	—	—	—	—	Autres.....	72
557,246	1,232,826	1,323,964	14,752,374	23,989	72,235	14,848,598	Dépenses générales brutes.....	73

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

(1) Non comparable aux totaux des dépenses budgétaires figurant dans les comptes publics des administrations publiques provinciales. Voir les commentaires explicatifs se rapportant au tableau 4.

(2) Y compris les compensations payables aux municipalités du Québec pour tenir lieu du droit de percevoir une taxe de vente au détail 143,374.

**TABLE 3. Reconciliation of Gross General Revenue with Provincial Public Accounts
For the Fiscal Year Ended March 31, 1971**

Line		New- foundland Terre- Neuve	Prince Edward Island Île-du- Prince- Édouard	Nova Scotia Nouvelle- Écosse	New Brunswick Nouveau- Brunswick	Québec	Ontario
		thousands of dollars					
1	Ordinary revenue per public accounts.....	235,949	77,274	436,364	394,504	3,653,625	4,419,974
	To arrive at gross general revenue:						
	Add:						
2	Revenue of special funds(1).....	45,050	16,138	23,598	43,982	607,892	1,148,540
3	Capital account revenue.....	—	—	—	38,919	—	—
4	Revenue deducted from expenditure.....	107,687	4,754	13,367	2,221	272,551	—
5	Expenditure deducted from revenue.....	961	522	1,375	949	15,843	13,919
6	Adjustments to liquor board profits.....	77	- 164	2,321	- 64	- 4,430	1,799
7	Other.....	5,669	—	—	—	—	—
8	Total, additions.....	159,444	21,250	40,662	86,006	891,855	1,164,258
	Deduct:						
9	Recoveries of current year expenditure included in revenue.....	2,189	104	5,788	596	394	1,950
10	Refunds of current year revenue included in expenditure.....	596	149	—	—	—	4,839
11	Revenue or profits of working capital funds offset against expenditure.....	—	—	299	40	—	—
12	Offsets to adjust contributions to and from enterprises to a "net" basis.....	1,109	—	45	—	—	1,547
13	Non-revenue and surplus receipts(2).....	7,243	228	2,841	18,077	15,425	2,732
14	Intragovernment transactions.....	24,514	12,954	602	26,166	53,954	292,188
15	Other.....	—	—	—	—	—	—
16	Total, deductions.....	35,652	13,435	9,575	44,879	69,773	303,255
17	Gross General Revenue.....	359,741	85,089	467,451	435,632	4,475,708	5,280,978

Totals and sub-totals may not add due to rounding.

(1) See Appendix for a complete listing of the special funds included in these statistics.

(2) Includes real property and business assessment taxes collected on behalf of municipalities in New Brunswick.

**TABLE 4. Reconciliation of Gross General Expenditure with Provincial Publics Accounts
For the Fiscal Year Ended March 31, 1971**

Line		New- foundland Terre- Neuve	Prince Edward Island Île-du- Prince- Édouard	Nova Scotia Nouvelle- Écosse	New Brunswick Nouveau- Brunswick	Québec	Ontario
		thousands of dollars					
1	Ordinary expenditure per public accounts.....	224,267	72,204	430,884	407,273	3,659,372	4,514,395
	To arrive at gross general expenditure:						
	Add:						
2	Expenditure of special funds(1).....	44,666	14,176	18,293	38,449	280,219	1,111,769
3	Capital account expenditure.....	85,151	6,783	49,215	98,671	—	—
4	Revenue deducted from expenditure.....	107,687	4,754	13,367	2,221	272,551	—
5	Expenditure deducted from revenue.....	961	522	1,375	949	15,843	13,919
6	Deficits of working capital funds not included in expenditure.....	—	—	—	—	—	—
7	Liquor board expenditure other than selling costs.....	—	—	2,517	—	457	1,799
8	Other.....	—	—	—	—	64,937	—
9	Total, additions.....	238,465	26,236	84,767	140,290	634,006	1,127,487
	Deduct:						
10	Recoveries of current year expenditure included in revenue.....	2,189	104	5,788	596	394	1,950
11	Refunds of current year revenue included in expenditure.....	596	149	—	—	—	4,839
12	Revenue or profits of working capital funds offset against expenditure.....	—	—	299	40	—	—
13	Offsets to adjust contributions to or from enterprises to a "net" basis.....	1,109	—	45	—	—	1,547
14	Debt retirement included in expenditure.....	12,197	—	—	13,941	—	—
15	Non-expenditure and surplus payments(2).....	28,089	122	4,554	21,983	9,899	33,418
16	Intragovernment transactions.....	24,514	12,954	602	26,166	53,954	292,188
17	Other.....	—	—	—	—	—	—
18	Total, deductions.....	68,695	13,328	11,288	62,725	64,247	333,941
19	Gross General Expenditure.....	394,036	85,111	504,363	484,838	4,229,131	5,307,941

Totals and sub-totals may not add due to rounding.

(1) See Appendix for a complete listing of the special funds included in these statistics.

(2) Includes real property and business assessment taxes collected on behalf of municipalities in New Brunswick.

TABEAU 3. Rapprochement des revenus généraux bruts avec les revenus des comptes publics provinciaux
Année financière terminée le 31 mars, 1971

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		Ligne
milliers de dollars							
481,168	406,111	958,051	1,286,545	16,920	59,840	Revenus ordinaires (comptes publics).....	1
						Pour obtenir les "revenus généraux bruts":	
						Plus:	
198,539	136,157	352,019	304,948	146	—	Revenus des fonds spéciaux(1).....	2
203,856	—	158,393	—	2,523	13,710	Revenus du compte de capital.....	3
35,536	132,589	—	1,584	—	—	Revenus déduits des dépenses.....	4
2,940	2,263	1,997	4,609	—	—	Dépenses déduites des revenus.....	5
4	25	—	1,034	- 11	- 120	Ajustements aux bénéfices des régies des alcools.....	6
—	409	—	3,650	—	—	Autres.....	7
440,875	271,443	512,409	315,826	2,658	13,590	Total, additions.....	8
						Moins:	
731	3,928	4,941	708	33	6	Remboursement des dépenses de l'année observée inscrit aux revenus....	9
2	1,081	—	—	—	—	Remboursement des revenus de l'année observée inscrit aux dépenses....	10
40	439	667	—	—	—	Revenus ou bénéfices des fonds de roulement déduits des dépenses.....	11
—	—	5,022	—	50	393	Écritures destinées à ramener les contributions versées aux entreprises publiques ou par elles à une base nette.....	12
185,089	5,236	151,606	19,547	241	12,391	Rentrées ne constituant pas des revenus ou provenant de l'excédent(2)...	13
74,837	101,152	169,080	118,151	—	—	Transactions à l'intérieur des administrations publiques.....	14
—	—	—	—	—	—	Autres.....	15
260,699	111,835	331,317	138,406	323	12,790	Total, déductions.....	16
661,344	565,719	1,139,143	1,463,965	19,255	60,639	Revenus généraux bruts.....	17

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

(1) Voir l'appendice pour une liste complète des fonds spéciaux inclus dans ces statistiques.

(2) Comprend les taxes foncières et les taxes d'affaires municipales perçues pour le compte des municipalités du Nouveau-Brunswick.

TABEAU 4. Rapprochement des dépenses générales brutes avec les dépenses des comptes publics provinciaux
Année financière terminée le 31 mars, 1971

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		Ligne
milliers de dollars							
480,215	343,035	929,114	1,241,454	17,438	59,808	Dépenses ordinaires (comptes publics).....	1
						Pour obtenir les "dépenses générales brutes":	
						Plus:	
192,624	126,592	343,353	224,567	126	—	Dépenses des fonds spéciaux(1).....	2
199,907	61,700	199,515	—	7,265	15,138	Dépenses du compte de capital.....	3
35,536	132,589	—	1,584	—	—	Revenus déduits des dépenses.....	4
2,940	2,263	1,997	4,609	—	—	Dépenses déduites des revenus.....	5
—	—	—	—	—	—	Déficit du fond de roulement qui n'est pas inscrit aux dépenses.....	6
4	25	—	150	—	—	Dépenses des régies des alcools (sauf vente d'alcool).....	7
—	—	—	3,650	—	—	Autres.....	8
431,011	323,169	544,864	234,560	7,391	15,138	Total, additions.....	9
						Moins:	
731	3,928	4,941	708	33	6	Remboursement des dépenses de l'année observée inscrit aux revenus....	10
2	1,081	—	—	—	—	Remboursement des revenus de l'année observée inscrit aux dépenses....	11
40	439	667	—	—	—	Revenus ou bénéfices des fonds de roulement déduits des dépenses.....	12
—	—	5,022	—	50	393	Écritures destinées à ramener les contributions versées aux entreprises publiques ou par elles à une base nette.....	13
—	—	1,976	—	—	—	Remboursement de la dette inscrit aux dépenses.....	14
202,698	2,359	59,465	33,192	758	2,311	Paiements ne constituant pas des dépenses ou prélevés sur l'excédent(2)...	15
74,837	101,152	169,080	118,151	—	—	Transactions à l'intérieur des administrations publiques.....	16
—	—	—	—	—	—	Autres.....	17
278,308	106,958	241,152	152,051	840	2,711	Total, déductions.....	18
632,918	557,246	1,232,826	1,323,964	23,989	72,235	Dépenses générales brutes.....	19

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

(1) Voir l'appendice pour une liste complète des fonds spéciaux inclus dans ces statistiques.

(2) Comprend les taxes foncières et les taxes d'affaires municipales perçues pour le compte des municipalités du Nouveau-Brunswick.

TABLE 5. Net General Revenue
For the Fiscal Year Ended March 31, 1971

Line		New- foundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars					
1	Gross General Revenue (per Table 1).....	359,741	85,089	467,451	435,632	4,475,708	5,280,978
	Deductions to arrive at net general revenue:						
3	Specific purpose transfers from the federal government.....	92,841	25,470	96,626	112,716	356,590	916,396
4	Specific purpose transfers from local governments	34	3	55	196	2,851	3,290
	Return on investments:						
5	Interest.....	11,904	3,417	32,208	10,495	154,817	275,321
6	Dividends	—	—	—	—	—	—
7	Other	17	—	20	581	8,376	847
8	Total, return on investments	11,921	3,417	32,227	11,076	163,193	276,169
	Institutional sales of goods and services:						
9	Protection of persons and property	50	—	—	6	26	3,647
10	Health	971	1,999	514	2,236	2,202	1,983
11	Social welfare	308	748	—	—	—	247
12	Education	710	111	2,045	227	653	69
13	Natural resources.....	—	—	12	—	—	—
14	Agriculture, trade and industry, and tourism	—	—	148	—	—	231
15	Recreation and culture.....	10	—	—	—	—	—
16	Other	—	—	2,050	—	—	—
17	Total, institutional sales of goods and services.....	2,048	2,858	4,769	2,470	2,881	6,176
18	Total, deductions	106,844	31,748	133,678	126,457	525,515	1,202,031
19	Net General Revenue.....	252,897	53,341	333,773	309,175	3,950,192	4,078,946

Totals and sub-totals may not add due to rounding.

TABLEAU 5. Revenus généraux nets
Année financière terminée le 31 mars, 1971

Manitoba	Saskatchewan	Alberta	British Columbia Colombie Britannique	Yukon	Northwest Territories Territoires du Nord-Ouest		Ligne
milliers de dollars							
661,344	565,719	1,139,143	1,463,965	19,255	60,639	Revenus généraux bruts (selon Tableau 1).....	1
152,786	128,779	225,399	243,404	5,766	23,121	Pour obtenir les revenus généraux nets, déduire:	
2,813	1,978	39	26,241	—	12	Transferts à usage précis de l'administration publique fédérale	3
						Transferts à usage précis des administrations publiques locales	4
49,826	52,093	84,683	60,348	305	388	Revenus de placements:	
—	68	3	—	—	—	Intérêts	5
—	124	47	—	—	—	Dividendes	6
49,826	52,285	84,733	60,348	305	388	Autres	7
						Total, revenus de placements	8
—	58	274	170	—	—	Revenus institutionaux provenant de la vente de biens et services	
1,000	708	3,465	5,166	27	—	Protection des personnes et des biens	9
—	425	101	2,258	64	—	Santé	10
1,419	503	2,401	64	50	—	Bien-être social	11
—	—	48	—	—	—	Education	12
—	—	5	106	—	—	Ressources naturelles	13
—	—	—	—	—	—	Agriculture, commerce et industrie, et tourisme	14
—	—	—	—	—	—	Loisirs et culture	15
—	—	—	—	—	—	Autres	16
2,419	1,694	6,294	7,764	141	—	Total, revenus institutionaux provenant de la vente de biens et services	17
207,844	184,736	316,465	337,756	6,212	23,522	Total, déductions	18
453,500	380,983	822,678	1,126,209	13,043	37,117	Revenus généraux nets	19

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Newfoundland

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income taxes.....	26,673	26,673	—	—
2	Payroll tax.....	—	—	—	—
3	Corporation income taxes.....	7,916	—	7,916	—
	Taxes on insurance premiums:				
4	Fire.....	—	—	—	—
5	General.....	2,166	—	—	2,166
6	Sub-total.....	2,166	—	—	2,166
7	Other taxes on corporations and businesses.....	—	—	—	—
8	Real and personal property taxes.....	—	—	—	—
9	General sales taxes.....	42,756	—	—	42,756
10	Motive fuel taxes.....	21,375	—	—	21,375
11	Alcoholic beverage taxes.....	—	—	—	—
12	Tobacco taxes.....	4,565	—	—	4,565
13	Taxes on amusements, admission to places of entertainment.....	27	—	—	27
14	Taxes on other commodities and services.....	23	—	—	23
	Taxes on estates, successions, and gifts:				
15	Estate tax.....	—	—	—	—
16	Succession duties.....	—	—	—	—
17	Gift taxes.....	—	—	—	—
18	Sub-total.....	—	—	—	—
19	Health insurance premiums.....	—	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	4,793	4,793	—	—
21	Vacation-with-pay contributions.....	—	—	—	—
22	Sub-total.....	4,793	4,793	—	—
23	Universal pension plan levies.....	—	—	—	—
24	Other taxes.....	106	—	—	106
25	Total, taxes.....	110,400	31,466	7,916	71,018
	Natural resource revenue:				
26	Fish and game.....	729	—	—	—
27	Forests.....	251	—	—	251
28	Mines.....	3,292	—	—	73
29	Oil and gas.....	—	—	—	—
30	Water power.....	200	—	—	200
31	Other.....	176	—	—	176
32	Total, natural resource revenue.....	4,649	—	—	700
	Privileges, licences and permits:				
33	Liquor control and regulation.....	6,901	—	—	6,901
34	Motor vehicles.....	4,806	—	—	1,723
35	Concessions and franchises.....	—	—	—	—
36	Other.....	378	—	—	378
37	Total, privileges, licences and permits.....	12,085	—	—	9,002
	Sales of goods and services:				
38	Institutional.....	2,048	—	—	—
	Intergovernment:				
39	Manpower training.....	6,481	—	—	—
40	Police.....	—	—	—	—
41	Other.....	—	—	—	—
42	Sub-total.....	6,481	—	—	—
43	General.....	5,870	—	—	426
44	Total, sales of goods and services.....	14,399	—	—	426
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	7,206	—	—	7,206
46	Other enterprises.....	—	—	—	—
47	Sub-total.....	7,206	—	—	7,206
48	Interest.....	11,904	—	—	—
49	Dividends.....	—	—	—	—
50	Other.....	17	—	—	—
51	Total, return on investments.....	19,127	—	—	7,206

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Terre-Neuve

Economic classification Classification économique					
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus	Revenus généraux bruts	Ligne
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers	1
—	—	—	—	Impôt de feuille de paie	2
—	—	—	—	Impôts sur le revenu des sociétés	3
—	—	—	—	Taxes sur les primes d'assurance:	
—	—	—	—	Incendie	4
—	—	—	—	Général	5
—	—	—	—	Total partiel	6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises	7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle	8
—	—	—	—	Taxes générales de vente	9
—	—	—	—	Taxes sur les carburants	10
—	—	—	—	Taxes sur les boissons alcooliques	11
—	—	—	—	Taxes sur le tabac	12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée	13
—	—	—	—	Taxes sur les autres biens et services	14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	Taxes sur les biens transmis par décès	15
—	—	—	—	Droits de succession	16
—	—	—	—	Taxes sur les dons	17
—	—	—	—	Total partiel	18
—	—	—	—	Primes de services de santé	19
—	—	—	—	Impôts au titre de l'assurance sociale:	
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail	20
—	—	—	—	Contributions pour les congés payés	21
—	—	—	—	Total partiel	22
—	—	—	—	Prélèvements au titre des régimes de pension universel	23
—	—	—	—	Autres impôts	24
—	—	—	—	Total, impôts	25
729	—	—	—	Revenu au titre des ressources naturelles:	
—	—	—	—	Chasse et pêche	26
—	—	—	—	Forêts	27
—	—	3,219	—	Mines	28
—	—	—	—	Pétrole et gaz naturel	29
—	—	—	—	Ressources hydrauliques	30
—	—	—	—	Autres	31
729	—	3,219	—	Total, revenu au titre des ressources naturelles	32
—	—	—	—	Privileges, licences et permis:	
3,083	—	—	—	Régies et réglementation des alcools	33
—	—	—	—	Véhicules automobiles	34
—	—	—	—	Concessions et franchises	35
—	—	—	—	Autres	36
3,083	—	—	—	Total, privilèges, licences et permis	37
—	—	—	2,048	Vente de biens et services:	
—	—	—	—	Établissements	38
—	—	—	6,481	Administration publique:	
—	—	—	—	Formation de la main-d'oeuvre	39
—	—	—	—	Police	40
—	—	—	—	Autres	41
—	—	—	6,481	Total partiel	42
—	—	—	5,444	Général	43
—	—	—	13,973	Total, vente de biens et services	44
—	—	—	—	Revenus de placements:	
—	—	—	—	Remises des propres entreprises:	
—	—	—	—	Régies des alcools(bénéfices commerciaux)	45
—	—	—	—	Autres entreprises	46
—	—	—	—	Total partiel	47
—	—	11,904	—	Intérêts	48
—	—	—	—	Dividendes	49
—	—	17	—	Autres	50
—	—	11,921	—	Total, revenus de placements	51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Newfoundland

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
	Other revenue from own sources:				
52	Contributions to non-trusted public service and teachers' pension plans.....	3,664	3,664	—	—
53	Fines and penalties.....	908	—	—	—
54	Miscellaneous.....	219	—	—	21
55	Total, other revenue from own sources.....	4,790	3,664	—	21
56	Total, gross general revenue from own sources.....	165,450	35,129	7,916	88,374
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	9,656	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	1,030	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	361	—	—	—
61	Equalization.....	90,369	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	—	—	—	—
65	Sub-total.....	101,416	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	101,416	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	—	—	—	—
69	Protection of persons and property.....	418	—	—	—
70	Transportation and communications.....	10,290	—	—	—
71	Health.....	39,798	—	—	—
72	Social welfare.....	20,836	—	—	—
73	Education.....	7,004	—	—	—
74	Natural resources.....	1,269	—	—	—
75	Agriculture, trade and industry, and tourism.....	9	—	—	—
76	Environment.....	—	—	—	—
77	Recreation and culture.....	23	—	—	—
78	Labour and employment, and immigration.....	—	—	—	—
79	Housing.....	970	—	—	—
80	Supervision and development of regions and localities.....	12,197	—	—	—
81	Research establishments.....	—	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	—	—	—	—
84	Sub-total.....	92,815	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	14	—	—	—
87	Transportation and communications.....	—	—	—	—
88	Health.....	—	—	—	—
89	Social welfare.....	—	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	—	—	—	—
92	Agriculture, trade and industry, and tourism.....	—	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	20	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	—	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	34	—	—	—
102	Transfers from federal government enterprises.....	27	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	92,875	—	—	—
105	Total, transfers.....	194,291	—	—	—
106	Gross General Revenue.....	359,741	35,129	7,916	88,374

Totals and sub-totals may not add due to rounding.

TABEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Terre-Neuve

Economic classification - Classification économique					
Other current transfers from persons	Transfers from other levels of government	Investment income	Other revenue	Revenus généraux bruts	
Autres transferts courants des particuliers	Transferts d'autres niveaux d'administration publique	Revenus de placements	Autres revenus		Ligne
milliers de dollars					
-	-	-	-	Autres revenus de sources propres:	
908	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	52
-	-	-	198	Amendes et pénalités	53
-	-	-	-	Divers	54
908	-	-	198	Total, autres revenus de sources propres	55
4,720	-	15,140	14,171	Total, revenus généraux bruts de source propre	56
-	-	-	-	Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
-	9,656	-	-	Transferts de l'administration publique fédérale et ses entreprises:	
-	1,030	-	-	Subventions statutaires	57
-	361	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	58
-	90,369	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	59
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	60
-	-	-	-	Pénalité	61
-	-	-	-	Loi sur les programmes établis (Arrangements provisoires)	62
-	-	-	-	Subventions en remplacement d'impôt	63
-	-	-	-	Autres	64
-	101,416	-	-	Total partiel	65
-	-	-	-	Transferts des administrations publiques locales et leurs entreprises	66
-	101,416	-	-	Total, transferts de nature générale	67
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
-	-	-	-	Transferts de l'administration publique fédérale:	
-	418	-	-	Administration publique générale	68
-	10,290	-	-	Protection des personnes et des biens	69
-	39,798	-	-	Transports et communications	70
-	20,836	-	-	Santé	71
-	7,004	-	-	Bien-être social	72
-	1,269	-	-	Éducation	73
-	9	-	-	Ressources naturelles	74
-	23	-	-	Agriculture, commerce et industrie, et tourisme	75
-	970	-	-	Environnement	76
-	12,197	-	-	Loisirs et culture	77
-	-	-	-	Main-d'œuvre, population active, et immigration	78
-	-	-	-	Logement	79
-	-	-	-	Surveillance et mise en valeur des régions et des localités	80
-	-	-	-	Établissements de recherches	81
-	-	-	-	Propres entreprises publiques	82
-	-	-	-	Autres	83
-	92,815	-	-	Total partiel	84
-	-	-	-	Transferts des administrations publiques locales	
-	14	-	-	Administration publique générale	85
-	-	-	-	Protection des personnes et des biens	86
-	-	-	-	Transports et communications	87
-	-	-	-	Santé	88
-	-	-	-	Bien-être social	89
-	-	-	-	Éducation	90
-	-	-	-	Ressources naturelles	91
-	-	-	-	Agriculture, commerce et industrie, et tourisme	92
-	-	-	-	Environnement	93
-	20	-	-	Loisirs et culture	94
-	-	-	-	Main-d'œuvre, population active, et immigration	95
-	-	-	-	Logement	96
-	-	-	-	Surveillance et mise en valeur des régions et des localités	97
-	-	-	-	Établissements de recherches	98
-	-	-	-	Propres entreprises publiques	99
-	-	-	-	Autres	100
-	34	-	-	Total partiel	101
-	27	-	-	Transferts des entreprises publiques fédérales	102
-	-	-	-	Transferts des entreprises publiques locales	103
-	92,875	-	-	Total, transferts à usage précis	104
-	194,291	-	-	Total, transferts	105
4,720	194,291	15,140	14,171	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Prince Edward Island

Line	Gross general revenue	Total Table I — Total Tableau I	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
	Taxes:				
1	Personal income taxes.....	3,544	3,544	—	—
2	Payroll tax.....	—	—	—	—
3	Corporation income taxes.....	1,177	—	1,177	—
	Taxes on insurance premiums:				
4	Fire.....	14	—	—	14
5	General.....	188	—	—	188
6	Sub-total.....	202	—	—	202
7	Other taxes on corporations and businesses.....	—	—	—	—
8	Real and personal property taxes.....	—	—	—	—
9	General sales taxes.....	7,839	—	—	7,839
10	Motive fuel taxes.....	5,787	—	—	5,787
11	Alcoholic beverage taxes.....	841	—	—	841
12	Tobacco taxes.....	959	—	—	959
13	Taxes on amusements, admission to places of entertainment.....	236	—	—	236
14	Taxes on other commodities and services.....	—	—	—	—
	Taxes on estates, successions, and gifts:				
15	Estate tax.....	—	—	—	—
16	Succession duties.....	—	—	—	—
17	Gift taxes.....	—	—	—	—
18	Sub-total.....	—	—	—	—
19	Health insurance premiums.....	—	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	637	637	—	—
21	Vacation-with-pay contributions.....	—	—	—	—
22	Sub-total.....	637	637	—	—
23	Universal pension plan levies.....	—	—	—	—
24	Other taxes.....	28	—	—	28
25	Total, taxes.....	21,249	4,181	1,177	15,892
	Natural resource revenue:				
26	Fish and game.....	40	—	—	—
27	Forests.....	—	—	—	—
28	Mines.....	—	—	—	—
29	Oil and gas.....	16	—	—	16
30	Water power.....	—	—	—	—
31	Other.....	93	—	—	73
32	Total, natural resource revenue.....	149	—	—	89
	Privileges, licences and permits:				
33	Liquor control and regulation.....	34	—	—	34
34	Motor vehicles.....	1,308	—	—	631
35	Concessions and franchises.....	—	—	—	—
36	Other.....	172	—	—	96
37	Total, privileges, licences and permits.....	1,515	—	—	761
	Sales of goods and services:				
38	Institutional.....	2,858	—	—	—
	Intergovernment:				
39	Manpower training.....	1,407	—	—	—
40	Police.....	—	—	—	—
41	Other.....	—	—	—	—
42	Sub-total.....	1,407	—	—	—
43	General.....	4,187	—	—	—
44	Total, sales of goods and services.....	8,453	—	—	—
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	2,858	—	—	2,858
46	Other enterprises.....	—	—	—	—
47	Sub-total.....	2,858	—	—	2,858
48	Interest.....	3,417	—	—	—
49	Dividends.....	—	—	—	—
50	Other.....	—	—	—	—
51	Total, return on investments.....	6,275	—	—	2,858

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Île-du-Prince-Édouard

Economic classification Classification économique						
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus	Revenus généraux bruts		Ligne
milliers de dollars						
—	—	—	—	Impôts:		
—	—	—	—	Impôt sur le revenu des particuliers.....	1	
—	—	—	—	Impôt de feuille de paie	2	
—	—	—	—	Impôts sur le revenu des sociétés.....	3	
—	—	—	—	Taxes sur les primes d'assurance:		
—	—	—	—	Incendie.....	4	
—	—	—	—	Général.....	5	
—	—	—	—	Total partiel.....	6	
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises	7	
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....	8	
—	—	—	—	Taxes générales de vente.....	9	
—	—	—	—	Taxes sur les carburants.....	10	
—	—	—	—	Taxes sur les boissons alcooliques.....	11	
—	—	—	—	Taxes sur le tabac.....	12	
—	—	—	—	Taxes sur les spectacles et les billets d'entrée.....	13	
—	—	—	—	Taxes sur les autres biens et services.....	14	
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:		
—	—	—	—	Taxes sur les biens transmis par décès	15	
—	—	—	—	Droits de succession.....	16	
—	—	—	—	Taxes sur les dons.....	17	
—	—	—	—	Total partiel.....	18	
—	—	—	—	Primes de services de santé.....	19	
—	—	—	—	Impôts au titre de l'assurance sociale:		
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail	20	
—	—	—	—	Contributions pour les congés payés.....	21	
—	—	—	—	Total partiel.....	22	
—	—	—	—	Prélèvements au titre des régimes de pension universel	23	
—	—	—	—	Autres impôts	24	
—	—	—	—	Total, impôts.....	25	
40	—	—	—	Revenu au titre des ressources naturelles:		
—	—	—	—	Chasse et pêche	26	
—	—	—	—	Forêts	27	
—	—	—	—	Mines	28	
—	—	—	—	Pétrole et gaz naturel.....	29	
—	—	—	—	Ressources hydrauliques.....	30	
—	—	—	21	Autres.....	31	
40	—	—	21	Total, revenu au titre des ressources naturelles.....	32	
—	—	—	—	Privilèges, licences et permis:		
619	—	—	58	Régies et réglementation des alcools	33	
—	—	—	—	Véhicules automobiles.....	34	
70	—	—	—	Concessions et franchises.....	35	
—	—	—	6	Autres.....	36	
689	—	—	64	Total, privilèges, licences et permis.....	37	
—	—	—	2,858	Vente de biens et services:		
—	—	—	—	Établissements	38	
—	—	—	1,407	Administration publique:		
—	—	—	—	Formation de la main-d'oeuvre	39	
—	—	—	—	Police.....	40	
—	—	—	—	Autres.....	41	
—	—	—	1,407	Total partiel.....	42	
—	—	—	4,187	Général.....	43	
—	—	—	8,453	Total, vente de biens et services.....	44	
—	—	—	—	Revenus de placements:		
—	—	—	—	Remises des propres entreprises:		
—	—	—	—	Régies des alcools(bénéfices commerciaux).....	45	
—	—	—	—	Autres entreprises.....	46	
—	—	—	—	Total partiel.....	47	
—	—	3,417	—	Intérêts	48	
—	—	—	—	Dividendes.....	49	
—	—	—	—	Autres.....	50	
—	—	3,417	—	Total, revenus de placements.....	51	

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Prince Edward Island**

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification Classification économique		
			Direct taxes Impôts directs		Indirect taxes Impôts indirects
			Persons Particuliers	Business — Entreprises	
thousands of dollars					
	Other revenue from own sources:				
52	Contributions to non-trusted public service and teachers' pension plans.....	—	—	—	—
53	Fines and penalties.....	85	—	—	—
54	Miscellaneous.....	19	—	—	—
55	Total, other revenue from own sources.....	104	—	—	—
56	Total, gross general revenue from own sources.....	37,744	4,181	1,177	19,600
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	657	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	212	—	—	—
59	Share of federal tax on corporation undistributed income.....	148	—	—	—
60	Share of federal estate tax.....	20,855	—	—	—
61	Equalization.....	—	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	—	—	—	—
65	Sub-total.....	21,871	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	21,871	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	32	—	—	—
69	Protection of persons and property.....	320	—	—	—
70	Transportation and communications.....	1,832	—	—	—
71	Health.....	6,087	—	—	—
72	Social welfare.....	3,785	—	—	—
73	Education.....	3,520	—	—	—
74	Natural resources.....	201	—	—	—
75	Agriculture, trade and industry, and tourism.....	857	—	—	—
76	Environment.....	465	—	—	—
77	Recreation and culture.....	651	—	—	—
78	Labour and employment, and immigration.....	14	—	—	—
79	Housing.....	695	—	—	—
80	Supervision and development of regions and localities.....	7,011	—	—	—
81	Research establishments.....	—	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	—	—	—	—
84	Sub-total.....	25,470	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	—	—	—	—
87	Transportation and communications.....	—	—	—	—
88	Health.....	3	—	—	—
89	Social welfare.....	—	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	—	—	—	—
92	Agriculture, trade and industry, and tourism.....	—	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	—	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	—	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	3	—	—	—
102	Transfers from federal government enterprises.....	—	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	25,473	—	—	—
105	Total, transfers.....	47,345	—	—	—
106	Gross General Revenue.....	85,089	4,181	1,177	19,600

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Île-du-Prince-Édouard

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenus de placements	Other revenue — Autres revenus		
milliers de dollars					
—	—	—	—	Autres revenus de sources propres:	
85	—	—	—	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	52
—	—	—	19	Amendes et pénalités	53
85	—	—	19	Divers	54
815	—	3,417	8,556	Total, autres revenus de sources propres	55
—	—	—	—	Total, revenus généraux bruts de source propre	56
—	657	—	—	Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
—	212	—	—	Transferts de l'administration publique fédérale et ses entreprises:	
—	148	—	—	Subventions statutaires	57
—	20,855	—	—	Part de l'impôt fédéral sur le revenu des services privés	58
—	—	—	—	d'utilité publique	59
—	—	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	60
—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès	61
—	—	—	—	Péréquation	62
—	—	—	—	Loi sur les programmes établis (Arrangements provisoires)	63
—	—	—	—	Subventions en remplacement d'impôt	64
—	21,871	—	—	Autres	65
—	—	—	—	Total partiel	66
—	21,871	—	—	Transferts des administrations publiques locales et leurs entreprises	67
—	—	—	—	Total, transferts de nature générale	68
—	32	—	—	Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
—	320	—	—	Transferts de l'administration publique fédérale:	
—	1,832	—	—	Administration publique générale	69
—	6,087	—	—	Protection des personnes et des biens	70
—	3,785	—	—	Transports et communications	71
—	3,520	—	—	Santé	72
—	201	—	—	Bien-être social	73
—	857	—	—	Education	74
—	465	—	—	Ressources naturelles	75
—	651	—	—	Agriculture, commerce et industrie, et tourisme	76
—	14	—	—	Environnement	77
—	695	—	—	Loisirs et culture	78
—	7,011	—	—	Main-d'oeuvre, population active, et immigration	79
—	—	—	—	Logement	80
—	—	—	—	Surveillance et mise en valeur des régions et des localités	81
—	—	—	—	Etablissements de recherches	82
—	—	—	—	Propres entreprises publiques	83
—	25,470	—	—	Autres	84
—	—	—	—	Total partiel	85
—	—	—	—	Transferts des administrations publiques locales	
—	—	—	—	Administration publique générale	86
—	3	—	—	Protection des personnes et des biens	87
—	—	—	—	Transports et communications	88
—	—	—	—	Santé	89
—	—	—	—	Bien-être social	90
—	—	—	—	Education	91
—	—	—	—	Ressources naturelles	92
—	—	—	—	Agriculture, commerce et industrie, et tourisme	93
—	—	—	—	Environnement	94
—	—	—	—	Loisirs et culture	95
—	—	—	—	Main-d'oeuvre, population active, et immigration	96
—	—	—	—	Logement	97
—	—	—	—	Surveillance et mise en valeur des régions et des localités	98
—	—	—	—	Etablissements de recherches	99
—	—	—	—	Propres entreprises publiques	100
—	—	—	—	Autres	101
—	3	—	—	Total partiel	102
—	—	—	—	Transferts des entreprises publiques fédérales	103
—	—	—	—	Transferts des entreprises publiques locales	104
—	25,473	—	—	Total, transferts à usage précis	105
—	47,345	—	—	Total, transferts	106
815	47,345	3,417	8,556	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Nova Scotia**

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income taxes.....	47,991	47,991	—	—
2	Payroll tax.....	—	—	—	—
3	Corporation income taxes.....	11,996	—	11,996	—
	Taxes on insurance premiums:				
4	Fire.....	52	—	—	52
5	General.....	1,775	—	—	1,775
6	Sub-total.....	1,827	—	—	1,827
7	Other taxes on corporations and businesses.....	—	—	—	—
8	Real and personal property taxes.....	123	—	—	123
9	General sales taxes.....	65,816	—	—	65,816
10	Motive fuel taxes.....	39,736	—	—	39,736
11	Alcoholic beverage taxes.....	—	—	—	—
12	Tobacco taxes.....	—	—	—	—
13	Taxes on amusements, admission to places of entertainment.....	889	—	—	889
14	Taxes on other commodities and services.....	900	—	—	900
	Taxes on estates, successions, and gifts:				
15	Estate tax.....	—	—	—	—
16	Succession duties.....	—	—	—	—
17	Gift taxes.....	—	—	—	—
18	Sub-total.....	—	—	—	—
19	Health insurance premiums.....	—	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	6,828	6,828	—	—
21	Vacation-with-pay contributions.....	461	461	—	—
22	Sub-total.....	7,290	7,290	—	—
23	Universal pension plan levies.....	—	—	—	—
24	Other taxes.....	23	—	—	23
25	Total, taxes.....	176,591	55,281	11,996	109,314
	Natural resource revenue:				
26	Fish and game.....	418	—	—	2
27	Forests.....	444	—	—	444
28	Mines.....	653	—	—	431
29	Oil and gas.....	—	—	—	—
30	Water power.....	66	—	—	—
31	Other.....	108	—	—	26
32	Total, natural resource revenue.....	1,689	—	—	903
	Privileges, licences and permits:				
33	Liquor control and regulation.....	697	—	—	697
34	Motor vehicles.....	13,454	—	—	10,899
35	Concessions and franchises.....	—	—	—	—
36	Other.....	696	—	—	670
37	Total, privileges, licences and permits.....	14,847	—	—	12,266
	Sales of goods and services:				
38	Institutional.....	4,769	—	—	—
	Intergovernment:				
39	Manpower training.....	6,816	—	—	—
40	Police.....	—	—	—	—
41	Other.....	—	—	—	—
42	Sub-total.....	6,816	—	—	—
43	General.....	7,234	—	—	16
44	Total, sales of goods and services.....	18,819	—	—	16
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	25,277	—	—	25,277
46	Other enterprises.....	—	—	—	—
47	Sub-total.....	25,277	—	—	25,277
48	Interest.....	32,208	—	—	—
49	Dividends.....	—	—	—	—
50	Other.....	20	—	—	—
51	Total, return on investments.....	57,505	—	—	25,277

Totals and sub-totals may not add due to rounding.

TABEAU 6. Classification économique des revenus généraux bruts

Année financière terminée le 31 mars, 1971

Nouvelle-Écosse

Economic classification — Classification économique					
Other current transfers from persons	Transfers from other levels of government	Investment income	Other revenue	Revenus généraux bruts	Ligne
Autres transferts courants des particuliers	Transferts d'autres niveaux d'administration publique	Revenus de placements	Autres revenus		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers.....	1
—	—	—	—	Impôt de feuille de paie.....	2
—	—	—	—	Impôts sur le revenu des sociétés.....	3
—	—	—	—	Taxes sur les primes d'assurance:	
—	—	—	—	Incendie.....	4
—	—	—	—	Général.....	5
—	—	—	—	Total partiel.....	6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises.....	7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....	8
—	—	—	—	Taxes générales de vente.....	9
—	—	—	—	Taxes sur les carburants.....	10
—	—	—	—	Taxes sur les boissons alcooliques.....	11
—	—	—	—	Taxes sur le tabac.....	12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée.....	13
—	—	—	—	Taxes sur les autres biens et services.....	14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	Taxes sur les biens transmis par décès.....	15
—	—	—	—	Droits de succession.....	16
—	—	—	—	Taxes sur les dons.....	17
—	—	—	—	Total partiel.....	18
—	—	—	—	Primes de services de santé.....	19
—	—	—	—	Impôts au titre de l'assurance sociale:	
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail.....	20
—	—	—	—	Contributions pour les congés payés.....	21
—	—	—	—	Total partiel.....	22
—	—	—	—	Prélèvements au titre des régimes de pension universel.....	23
—	—	—	—	Autres impôts.....	24
—	—	—	—	Total, impôts.....	25
416	—	—	—	Revenu au titre des ressources naturelles:	
—	—	—	—	Chasse et pêche.....	26
—	—	—	—	Forêts.....	27
—	—	222	—	Mines.....	28
—	—	—	—	Pétrole et gaz naturel.....	29
—	—	—	66	Ressources hydrauliques.....	30
—	—	—	82	Autres.....	31
416	—	222	148	Total, revenu au titre des ressources naturelles.....	32
—	—	—	—	Privilèges, licences et permis:	
1,820	—	—	735	Régies et réglementation des alcools.....	33
—	—	—	—	Véhicules automobiles.....	34
—	—	—	—	Concessions et franchises.....	35
—	—	—	26	Autres.....	36
1,820	—	—	761	Total, privilèges, licences et permis.....	37
—	—	—	4,769	Vente de biens et services:	
—	—	—	—	Établissements.....	38
—	—	—	6,816	Administration publique:	
—	—	—	—	Formation de la main-d'oeuvre.....	39
—	—	—	—	Police.....	40
—	—	—	—	Autres.....	41
—	—	—	6,816	Total partiel.....	42
—	—	—	7,218	Général.....	43
—	—	—	18,803	Total, vente de biens et services.....	44
—	—	—	—	Revenus de placements:	
—	—	—	—	Remises des propres entreprises:	
—	—	—	—	Régies des alcools(bénéfices commerciaux).....	45
—	—	—	—	Autres entreprises.....	46
—	—	—	—	Total partiel.....	47
—	—	32,208	—	Intérêts.....	48
—	—	—	—	Dividendes.....	49
—	—	20	—	Autres.....	50
—	—	32,227	—	Total, revenus de placements.....	51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Nova Scotia**

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
52	Other revenue from own sources:				
	Contributions to non-trusted public service and teachers' pension plans.....	—	—	—	—
53	Fines and penalties.....	910	—	—	—
54	Miscellaneous.....	2	—	—	—
55	Total, other revenue from own sources.....	912	—	—	—
56	Total, gross general revenue from own sources.....	270,364	55,281	11,996	147,777
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	2,132	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	1,642	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	3,363	—	—	—
61	Equalization.....	93,268	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	—	—	—	—
65	Sub-total.....	100,406	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	100,406	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	—	—	—	—
69	Protection of persons and property.....	1,049	—	—	—
70	Transportation and communications.....	4,698	—	—	—
71	Health.....	55,484	—	—	—
72	Social welfare.....	17,067	—	—	—
73	Education.....	16,619	—	—	—
74	Natural resources.....	1,106	—	—	—
75	Agriculture, trade and industry, and tourism.....	509	—	—	—
76	Environment.....	—	—	—	—
77	Recreation and culture.....	91	—	—	—
78	Labour and employment, and immigration.....	—	—	—	—
79	Housing.....	2	—	—	—
80	Supervision and development of regions and localities.....	—	—	—	—
81	Research establishments.....	—	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	—	—	—	—
84	Sub-total.....	96,626	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	—	—	—	—
87	Transportation and communications.....	—	—	—	—
88	Health.....	—	—	—	—
89	Social welfare.....	55	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	—	—	—	—
92	Agriculture, trade and industry, and tourism.....	—	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	—	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	—	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	55	—	—	—
102	Transfers from federal government enterprises.....	—	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	96,681	—	—	—
105	Total, transfers.....	197,087	—	—	—
106	Gross General Revenue.....	467,451	55,281	11,996	147,777

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Nouvelle-Écosse

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus		
milliers de dollars					
—	—	—	—	Autres revenus de sources propres:	
808	—	—	102	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	52
—	—	—	2	Amendes et pénalités	53
808	—	—	104	Divers	54
				Total, autres revenus de sources propres	55
3,044	—	32,450	19,817	Total, revenus généraux bruts de source propre	56
				Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
—	2,132	—	—	Transferts de l'administration publique fédérale et ses entreprises:	
—	1,642	—	—	Subventions statutaires	57
—	—	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	58
—	3,363	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	59
—	93,268	—	—	Part de l'impôt fédéral sur les biens transmis par décès	60
—	—	—	—	Péréquation	61
—	—	—	—	Loi sur les programmes établis (Arrangements provisoires)	62
—	—	—	—	Subventions en remplacement d'impôt	63
—	—	—	—	Autres	64
—	100,406	—	—	Total partiel	65
—	—	—	—	Transferts des administrations publiques locales et leurs entreprises	66
—	100,406	—	—	Total, transferts de nature générale	67
				Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
—	—	—	—	Transferts de l'administration publique fédérale:	
—	1,049	—	—	Administration publique générale	68
—	4,698	—	—	Protection des personnes et des biens	69
—	55,484	—	—	Transports et communications	70
—	17,067	—	—	Santé	71
—	16,619	—	—	Bien-être social	72
—	1,106	—	—	Education	73
—	509	—	—	Ressources naturelles	74
—	91	—	—	Agriculture, commerce et industrie, et tourisme	75
—	2	—	—	Environnement	76
—	—	—	—	Loisirs et culture	77
—	—	—	—	Main-d'œuvre, population active, et immigration	78
—	—	—	—	Logement	79
—	—	—	—	Surveillance et mise en valeur des régions et des localités	80
—	—	—	—	Établissements de recherches	81
—	—	—	—	Propres entreprises publiques	82
—	—	—	—	Autres	83
—	96,626	—	—	Total partiel	84
—	—	—	—	Transferts des administrations publiques locales	
—	—	—	—	Administration publique générale	85
—	—	—	—	Protection des personnes et des biens	86
—	—	—	—	Transports et communications	87
—	55	—	—	Santé	88
—	—	—	—	Bien-être social	89
—	—	—	—	Education	90
—	—	—	—	Ressources naturelles	91
—	—	—	—	Agriculture, commerce et industrie, et tourisme	92
—	—	—	—	Environnement	93
—	—	—	—	Loisirs et culture	94
—	—	—	—	Main-d'œuvre, population active, et immigration	95
—	—	—	—	Logement	96
—	—	—	—	Surveillance et mise en valeur des régions et des localités	97
—	—	—	—	Établissements de recherches	98
—	—	—	—	Propres entreprises publiques	99
—	—	—	—	Autres	100
—	55	—	—	Total partiel	101
—	—	—	—	Transferts des entreprises publiques fédérales	102
—	—	—	—	Transferts des entreprises publiques locales	103
—	96,681	—	—	Total, transferts à usage précis	104
—	197,087	—	—	Total, transferts	105
3,044	197,087	32,450	19,817	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
New Brunswick**

Line	Gross general revenue.	Total Table 1 — Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income taxes	40,028	40,028	—	—
2	Payroll tax.....	—	—	—	—
3	Corporation income taxes.....	9,153	—	9,153	—
	Taxes on insurance premiums:				
4	Fire.....	116	—	—	116
5	General.....	1,543	—	—	1,543
6	Sub-total	1,659	—	—	1,659
7	Other taxes on corporations and businesses.....	—	—	—	—
8	Real and personal property taxes.....	28,374	—	—	28,374
9	General sales taxes.....	54,805	—	—	54,805
10	Motive fuel taxes.....	32,171	—	—	32,171
11	Alcoholic beverage taxes.....	—	—	—	—
12	Tobacco taxes.....	5,589	—	—	5,589
13	Taxes on amusements, admission to places of entertainment.....	573	—	—	573
14	Taxes on other commodities and services.....	—	—	—	—
	Taxes on estates, successions, and gifts:				
15	Estate tax.....	—	—	—	—
16	Succession duties.....	—	—	—	—
17	Gift taxes.....	—	—	—	—
18	Sub-total	—	—	—	—
19	Health insurance premiums.....	—	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	7,406	7,406	—	—
21	Vacation-with-pay contributions.....	—	—	—	—
22	Sub-total	7,406	7,406	—	—
23	Universal pension plan levies.....	—	—	—	—
24	Other taxes.....	32	—	—	32
25	Total, taxes.....	179,789	47,434	9,153	123,202
	Natural resource revenue:				
26	Fish and game.....	850	—	—	19
27	Forests.....	4,139	—	—	1,104
28	Mines.....	338	—	204	134
29	Oil and gas.....	—	—	—	—
30	Water power.....	207	—	—	22
31	Other.....	392	—	—	224
32	Total, natural resource revenue.....	5,926	—	204	1,502
	Privileges, licences and permits:				
33	Liquor control and regulation.....	510	—	—	510
34	Motor vehicles.....	10,460	—	—	4,869
35	Concessions and franchises.....	—	—	—	—
36	Other.....	434	—	—	324
37	Total, privileges, licences and permits.....	11,405	—	—	5,703
	Sales of goods and services:				
38	Institutional.....	2,470	—	—	—
	Intergovernment:				
39	Manpower training.....	5,243	—	—	—
40	Police.....	—	—	—	—
41	Other.....	518	—	—	—
42	Sub-total	5,761	—	—	—
43	General.....	6,259	—	—	—
44	Total, sales of goods and services.....	14,490	—	—	—
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	18,513	—	—	18,513
46	Other enterprises.....	—	—	—	—
47	Sub-total	18,513	—	—	18,513
48	Interest.....	10,495	—	—	—
49	Dividends.....	—	—	—	—
50	Other.....	581	—	—	—
51	Total, return on investments.....	29,589	—	—	18,513

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Nouveau-Brunswick

Economic classification — Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenus de placements	Other revenue — Autres revenus		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers.....	1
—	—	—	—	Impôt de feuille de paie.....	2
—	—	—	—	Impôts sur le revenu des sociétés.....	3
—	—	—	—	Taxes sur les primes d'assurance:	
—	—	—	—	Incendie.....	4
—	—	—	—	Général.....	5
—	—	—	—	Total partiel.....	6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises.....	7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....	8
—	—	—	—	Taxes générales de vente.....	9
—	—	—	—	Taxes sur les carburants.....	10
—	—	—	—	Taxes sur les boissons alcooliques.....	11
—	—	—	—	Taxes sur le tabac.....	12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée.....	13
—	—	—	—	Taxes sur les autres biens et services.....	14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	Droits de succession.....	15
—	—	—	—	Taxes sur les dons.....	16
—	—	—	—	Total partiel.....	17
—	—	—	—	Primes de services de santé.....	18
—	—	—	—	Impôts au titre de l'assurance sociale:	19
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail.....	20
—	—	—	—	Contributions pour les congés payés.....	21
—	—	—	—	Total partiel.....	22
—	—	—	—	Prélèvements au titre des régimes de pension universel.....	23
—	—	—	—	Autres impôts.....	24
—	—	—	—	Total, impôts.....	25
831	—	—	—	Revenu au titre des ressources naturelles:	
—	—	3,035	—	Chasse et pêche.....	26
—	—	—	—	Forêts.....	27
—	—	—	—	Mines.....	28
—	—	—	185	Pétrole et gaz naturel.....	29
—	—	—	169	Ressources hydrauliques.....	30
—	—	—	—	Autres.....	31
831	—	3,035	354	Total, revenu au titre des ressources naturelles.....	32
—	—	—	—	Privilèges, licences et permis:	
4,493	—	—	1,098	Régies et réglementation des alcools.....	33
21	—	—	—	Véhicules automobiles.....	34
—	—	—	89	Concessions et franchises.....	35
—	—	—	—	Autres.....	36
4,514	—	—	1,188	Total, privilèges, licences et permis.....	37
—	—	—	2,470	Vente de biens et services:	
—	—	—	—	Établissements.....	38
—	—	—	5,243	Administration publique:	
—	—	—	—	Formation de la main-d'oeuvre.....	39
—	—	—	518	Police.....	40
—	—	—	—	Autres.....	41
—	—	—	5,761	Total partiel.....	42
—	—	—	6,259	Général.....	43
—	—	—	14,490	Total, vente de biens et services.....	44
—	—	—	—	Revenus de placements:	
—	—	—	—	Remises des propres entreprises:	
—	—	—	—	Régies des alcools(bénéfices commerciaux).....	45
—	—	—	—	Autres entreprises.....	46
—	—	—	—	Total partiel.....	47
—	—	10,495	—	Intérêts.....	48
—	—	482	99	Dividendes.....	49
—	—	—	—	Autres.....	50
—	—	10,977	99	Total, revenus de placements.....	51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
New Brunswick

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification Classification économique		
			Direct taxes Impôts directs		Indirect taxes Impôts indirects
			Persons Particuliers	Business Entreprises	
thousands of dollars					
52	Other revenue from own sources:				
	Contributions to non-trusted public service and teachers' pension plans.....	1,975	1,975	—	—
53	Fines and penalties.....	1,414	—	—	—
54	Miscellaneous.....	48	—	—	—
55	Total, other revenue from own sources.....	3,437	1,975	—	—
56	Total, gross general revenue from own sources.....	244,636	49,409	9,357	148,920
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	1,718	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	112	—	—	—
59	Share of federal tax on corporation undistributed income.....	2,010	—	—	—
60	Share of federal estate tax.....	73,544	—	—	—
61	Equalization.....	700	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	—	—	—	—
65	Sub-total.....	78,084	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	78,084	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	5,772	—	—	—
69	Protection of persons and property.....	100	—	—	—
70	Transportation and communications.....	23,261	—	—	—
71	Health.....	36,250	—	—	—
72	Social welfare.....	16,573	—	—	—
73	Education.....	18,989	—	—	—
74	Natural resources.....	5,724	—	—	—
75	Agriculture, trade and industry.....	1,442	—	—	—
76	Environment.....	1,006	—	—	—
77	Recreation and culture.....	945	—	—	—
78	Labour and employment.....	—	—	—	—
79	Housing.....	—	—	—	—
80	Supervision and development of regions and localities.....	2,589	—	—	—
81	Research establishments.....	61	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	—	—	—	—
84	Sub-total.....	112,712	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	—	—	—	—
87	Transportation and communications.....	172	—	—	—
88	Health.....	—	—	—	—
89	Social welfare.....	—	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	2	—	—	—
92	Agriculture, trade and industry, and tourism.....	—	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	—	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	22	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	196	—	—	—
102	Transfers from federal government enterprises.....	3	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	112,912	—	—	—
105	Total, transfers.....	190,996	—	—	—
106	Gross General Revenue.....	435,632	49,409	9,357	148,920

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Nouveau-Brunswick

Economic classification — Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenus de placements	Other revenue — Autres revenus		
milliers de dollars					
—	—	—	—	Autres revenus de sources propres:	
1,414	—	—	—	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	52
—	—	—	48	Amendes et pénalités	53
1,414	—	—	48	Divers	54
6,760	—	14,012	16,178	Total, autres revenus de sources propres	55
				Total, revenus généraux bruts de source propre	56
				Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
—	1,718	—	—	Transferts de l'administration publique fédérale et ses entreprises:	
—	112	—	—	Subventions statutaires	57
—	2,010	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	58
—	73,544	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	59
—	700	—	—	Part de l'impôt fédéral sur les biens transmis par décès	60
—	—	—	—	Péréquation	61
—	—	—	—	Loi sur les programmes établis (Arrangements provisoires)	62
—	—	—	—	Subventions en remplacement d'impôt	63
—	—	—	—	Autres	64
—	78,084	—	—	Total partiel	65
—	—	—	—	Transferts des administrations publiques locales et leurs entreprises	66
—	78,084	—	—	Total, transferts de nature générale	67
				Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
—	5,772	—	—	Transferts de l'administration publique fédérale:	
—	100	—	—	Administration publique générale	68
—	23,261	—	—	Protection des personnes et des biens	69
—	36,250	—	—	Transports et communications	70
—	16,573	—	—	Santé	71
—	18,989	—	—	Bien-être social	72
—	5,724	—	—	Education	73
—	1,442	—	—	Ressources naturelles	74
—	1,006	—	—	Agriculture, commerce et industrie, et tourisme	75
—	945	—	—	Environnement	76
—	—	—	—	Loisirs et culture	77
—	—	—	—	Main-d'oeuvre, population active, et immigration	78
—	—	—	—	Logement	79
—	2,589	—	—	Surveillance et mise en valeur des régions et des localités	80
—	61	—	—	Etablissements de recherches	81
—	—	—	—	Propres entreprises publiques	82
—	—	—	—	Autres	83
—	112,712	—	—	Total partiel	84
—	—	—	—	Transferts des administrations publiques locales	
—	—	—	—	Administration publique générale	85
—	172	—	—	Protection des personnes et des biens	86
—	—	—	—	Transports et communications	87
—	—	—	—	Santé	88
—	—	—	—	Bien-être social	89
—	—	—	—	Education	90
—	2	—	—	Ressources naturelles	91
—	—	—	—	Agriculture, commerce et industrie, et tourisme	92
—	—	—	—	Environnement	93
—	—	—	—	Loisirs et culture	94
—	—	—	—	Main-d'oeuvre, population active, et immigration	95
—	—	—	—	Logement	96
—	22	—	—	Surveillance et mise en valeur des régions et des localités	97
—	—	—	—	Etablissements de recherches	98
—	—	—	—	Propres entreprises publiques	99
—	—	—	—	Autres	100
—	196	—	—	Total partiel	101
—	3	—	—	Transferts des entreprises publiques fédérales	102
—	—	—	—	Transferts des entreprises publiques locales	103
—	112,912	—	—	Total, transferts à usage précis	104
—	190,996	—	—	Total, transferts	105
6,760	190,996	14,012	16,178	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Quebec**

		Quebec				Economic classification		Classification économique	
				Total Table 1 — Total Tableau 1		Direct taxes — Impôts directs			
		Gross general revenue				Persons — Particuliers		Business — Entreprises	
								Indirect taxes — Impôts indirects	
Line		thousands of dollars							
	Taxes:								
1	Personal income taxes	1,033,460	1,033,460		—		—		—
2	Payroll tax.....	28,890	28,890		—		—		—
3	Corporation income taxes	182,912	—		182,912		—		—
	Taxes on insurance premiums:								
4	Fire.....	—	—		—		—		—
5	General.....	25,505	—		—		—		25,505
6	Sub-total	25,505	—		—		—		25,505
7	Other taxes on corporations and businesses.....	44,298	—		—		—		44,298
8	Real and personal property taxes.....	—	—		—		—		—
9	General sales taxes.....	590,382	—		—		—		590,382
10	Motive fuel taxes.....	321,695	—		—		—		321,695
11	Alcoholic beverage taxes	—	—		—		—		—
12	Tobacco taxes.....	74,839	—		—		—		74,839
13	Taxes on amusements, admission to places of entertainment.....	13,316	—		—		—		13,316
14	Taxes on other commodities and services.....	64,580	—		—		—		64,580
	Taxes on estates, successions, and gifts:								
15	Estate tax.....	—	—		—		—		—
16	Succession duties.....	48,016	48,016		—		—		—
17	Gift taxes	—	—		—		—		—
18	Sub-total	48,016	48,016		—		—		—
19	Health insurance premiums.....	—	—		—		—		—
	Social insurance levies:								
20	Workmen's compensation contributions	74,976	74,976		—		—		—
21	Vacation-with-pay contributions	—	—		—		—		—
22	Sub-total	74,976	74,976		—		—		—
23	Universal pension plan levies.....	272,894	272,894		—		—		—
24	Other taxes.....	3,795	—		—		—		3,795
25	Total, taxes	2,779,558	1,458,236		182,912		—		1,138,410
	Natural resource revenue:								
26	Fish and game.....	6,206	—		—		—		131
27	Forests.....	19,831	—		1,115		—		2,650
28	Mines	22,910	—		21,192		—		1,678
29	Oil and gas	2	—		—		—		—
30	Water power	33,787	—		—		—		28,216
31	Other	891	—		—		—		122
32	Total, natural resource revenue	83,627	—		22,307		—		32,797
	Privileges, licences and permits:								
33	Liquor control and regulation.....	34,244	—		—		—		34,244
34	Motor vehicles	99,577	—		—		—		54,377
35	Concessions and franchises.....	—	—		—		—		—
36	Other	8,336	—		—		—		8,042
37	Total, privileges, licences and permits	142,157	—		—		—		96,663
	Sales of goods and services:								
38	Institutional.....	2,881	—		—		—		—
	Intergovernment:								
39	Manpower training	44,004	—		—		—		—
40	Police.....	—	—		—		—		—
41	Other	—	—		—		—		—
42	Sub-total	44,004	—		—		—		—
43	General.....	15,913	—		—		—		—
44	Total, sales of goods and services	62,797	—		—		—		—
	Return on investments:								
	Remittances from own enterprises:								
45	Liquor boards(trading profits).....	76,710	—		—		—		76,710
46	Other enterprises.....	26,386	—		—		—		—
47	Sub-total	103,096	—		—		—		76,710
48	Interest	154,817	—		—		—		—
49	Dividends	—	—		—		—		—
50	Other	8,376	—		—		—		—
51	Total, return on investments.....	266,289	—		—		—		76,710

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Québec

Economic classification — Classification économique						
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenus de placements	Other revenue — Autres revenus	Revenus généraux bruts		
milliers de dollars						Ligne
—	—	—	—	Impôts:		
—	—	—	—	Impôt sur le revenu des particuliers.....		1
—	—	—	—	Impôt de feuille de paie		2
—	—	—	—	Impôts sur le revenu des sociétés		3
—	—	—	—	Taxes sur les primes d'assurance:		
—	—	—	—	Incendie.....		4
—	—	—	—	Général.....		5
—	—	—	—	Total partiel.....		6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises		7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....		8
—	—	—	—	Taxes générales de vente		9
—	—	—	—	Taxes sur les carburants		10
—	—	—	—	Taxes sur les boissons alcooliques		11
—	—	—	—	Taxes sur le tabac.....		12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée		13
—	—	—	—	Taxes sur les autres biens et services.....		14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:		
—	—	—	—	Taxes sur les biens transmis par décès.....		15
—	—	—	—	Droits de succession.....		16
—	—	—	—	Taxes sur les dons		17
—	—	—	—	Total partiel.....		18
—	—	—	—	Primes de services de santé.....		19
—	—	—	—	Impôts au titre de l'assurance sociale:		
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail.....		20
—	—	—	—	Contributions pour les congés payés.....		21
—	—	—	—	Total partiel.....		22
—	—	—	—	Prélèvements au titre des régimes de pension universel		23
—	—	—	—	Autres impôts		24
—	—	—	—	Total, impôts.....		25
3,657	—	—	2,418	Revenu au titre des ressources naturelles:		
—	—	15,054	1,012	Chasse et pêche.....		26
—	—	—	40	Forêts		27
—	—	—	2	Mines		28
—	—	5,571	—	Pétrole et gaz naturel.....		29
—	—	—	—	Ressources hydrauliques.....		30
—	—	—	769	Autres.....		31
3,657	—	20,625	4,241	Total, revenu au titre des ressources naturelles.....		32
—	—	—	—	Privilèges, licences et permis:		
43,930	—	—	1,270	Régies et réglementation des alcools.....		33
—	—	—	—	Véhicules automobiles.....		34
53	—	—	241	Concessions et franchises.....		35
—	—	—	—	Autres.....		36
43,983	—	—	1,511	Total, privilèges, licences et permis.....		37
—	—	—	2,881	Vente de biens et services:		
—	—	—	—	Etablissements		38
—	—	—	44,004	Administration publique:		
—	—	—	—	Formation de la main-d'oeuvre		39
—	—	—	—	Police.....		40
—	—	—	—	Autres.....		41
—	—	—	44,004	Total partiel.....		42
—	—	—	15,913	Général.....		43
—	—	—	62,797	Total, vente de biens et services.....		44
—	—	—	—	Revenus de placements:		
—	—	—	—	Remises des propres entreprises:		
—	—	26,386	—	Régies des alcools(bénéfices commerciaux).....		45
—	—	—	—	Autres entreprises.....		46
—	—	26,386	—	Total partiel.....		47
—	—	154,817	—	Intérêts		48
—	—	—	—	Dividendes.....		49
—	—	8,376	—	Autres.....		50
—	—	189,579	—	Total, revenus de placements.....		51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Quebec**

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
52	Other revenue from own sources:				
	Contributions to non-trusted public service and teachers' pension plans.....	27,417	27,417	—	—
53	Fines and penalties.....	5,827	—	—	—
54	Miscellaneous.....	6,484	—	—	5,096
55	Total, other revenue from own sources.....	39,728	27,417	—	5,096
56	Total, gross general revenue from own sources.....	3,374,156	1,485,653	205,219	1,349,676
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	3,896	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	3,031	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	14,394	—	—	—
61	Equalization.....	532,440	—	—	—
62	Established Programs (Interim Arrangements) Act.....	210,540	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	22,189	—	—	—
65	Sub-total.....	742,111	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	742,111	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	23,705	—	—	—
69	Protection of persons and property.....	927	—	—	—
70	Transportation and communications.....	17,420	—	—	—
71	Health.....	76,782	—	—	—
72	Social welfare.....	4	—	—	—
73	Education.....	187,003	—	—	—
74	Natural resources.....	489	—	—	—
75	Agriculture, trade and industry, and tourism.....	1,396	—	—	—
76	Environment.....	262	—	—	—
77	Recreation and culture.....	300	—	—	—
78	Labour and employment, and immigration.....	3,411	—	—	—
79	Housing.....	—	—	—	—
80	Supervision and development of regions and localities.....	35,683	—	—	—
81	Research establishments.....	—	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	—	—	—	—
84	Sub-total.....	347,384	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	100	—	—	—
87	Transportation and communications.....	572	—	—	—
88	Health.....	2,176	—	—	—
89	Social welfare.....	—	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	—	—	—	—
92	Agriculture, trade and industry, and tourism.....	—	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	3	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	—	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	2,851	—	—	—
102	Transfers from federal government enterprises.....	9,206	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	359,441	—	—	—
105	Total, transfers.....	1,101,552	—	—	—
106	Gross General Revenue.....	4,475,708	1,485,653	205,219	1,349,676

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Québec

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus		
milliers de dollars					
				Autres revenus de sources propres:	
				Contributions aux régimes de pension non constitués en fiducie de la	52
5,827				fonction publique et des enseignants	53
			1,388	Amendes et pénalités	54
5,827			1,388	Divers	
				Total, autres revenus de sources propres	55
53,467		210,204	69,937	Total, revenus généraux bruts de source propre	56
				Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
	3,896			Transferts de l'administration publique fédérale et ses entreprises:	
	3,031			Subventions statutaires	57
				Part de l'impôt fédéral sur le revenu des services privés	58
	14,394			d'utilité publique	
	532,440			Part de l'impôt fédéral sur le revenu non distribué des sociétés	59
	210,540			Part de l'impôt fédéral sur les biens transmis par décès	60
				Péréquation	61
	22,189			Loi sur les programmes établis (Arrangements provisoires)	62
				Subventions en remplacement d'impôt	63
				Autres	64
	742,111			Total partiel	65
				Transferts des administrations publiques locales et leurs entreprises	66
	742,111			Total, transferts de nature générale	67
				Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
	23,705			Transferts de l'administration publique fédérale:	
	927			Administration publique générale	68
	17,420			Protection des personnes et des biens	69
	76,782			Transports et communications	70
	4			Santé	71
	187,003			Bien-être social	72
	489			Education	73
	1,396			Ressources naturelles	74
	262			Agriculture, commerce et industrie, et tourisme	75
	300			Environnement	76
	3,411			Loisirs et culture	77
				Main-d'œuvre, population active, et immigration	78
				Logement	79
	35,683			Surveillance et mise en valeur des régions et des localités	80
				Etablissements de recherches	81
				Propres entreprises publiques	82
				Autres	83
	347,384			Total partiel	84
				Transferts des administrations publiques locales	
	100			Administration publique générale	85
	572			Protection des personnes et des biens	86
	2,176			Transports et communications	87
				Santé	88
				Bien-être social	89
				Education	90
				Ressources naturelles	91
				Agriculture, commerce et industrie, et tourisme	92
				Environnement	93
	3			Loisirs et culture	94
				Main-d'œuvre, population active, et immigration	95
				Logement	96
				Surveillance et mise en valeur des régions et des localités	97
				Etablissements de recherches	98
				Propres entreprises publiques	99
				Autres	100
	2,851			Total partiel	101
	9,206			Transferts des entreprises publiques fédérales	102
				Transferts des entreprises publiques locales	103
	359,441			Total, transferts à usage précis	104
	1,101,552			Total, transferts	105
53,467	1,101,552	210,204	69,937	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Ontario**

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income taxes	991,815	991,815	—	—
2	Payroll tax.....	—	—	—	—
3	Corporation income taxes.....	357,026	—	357,026	—
	Taxes on insurance premiums:				
4	Fire.....	1,035	—	—	1,035
5	General.....	24,849	—	—	24,849
6	Sub-total	25,884	—	—	25,884
7	Other taxes on corporations and businesses.....	32,203	—	—	32,203
8	Real and personal property taxes.....	1,932	—	—	1,932
9	General sales taxes.....	683,089	—	—	683,089
10	Motive fuel taxes.....	412,091	—	—	412,091
11	Alcoholic beverage taxes	—	—	—	—
12	Tobacco taxes	76,632	—	—	76,632
13	Taxes on amusements, admission to places of entertainment.....	20,960	—	—	20,960
14	Taxes on other commodities and services.....	—	—	—	—
	Taxes on estates, successions, and gifts:				
15	Estate tax	—	—	—	—
16	Succession duties.....	81,316	81,316	—	—
17	Gift taxes	—	—	—	—
18	Sub-total	81,316	81,316	—	—
19	Health insurance premiums.....	615,523	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	135,825	135,825	—	—
21	Vacation-with-pay contributions.....	—	—	—	—
22	Sub-total	135,825	135,825	—	—
23	Universal pension plan levies	—	—	—	—
24	Other taxes.....	17,148	—	—	17,148
25	Total, taxes	3,451,446	1,208,956	357,026	1,269,940
	Natural resource revenue:				
26	Fish and game.....	10,460	—	—	407
27	Forests.....	22,858	—	1,696	2,528
28	Mines	26,537	—	24,731	1,201
29	Oil and gas.....	533	—	—	533
30	Water power	9,296	—	—	1,107
31	Other	4,281	—	—	3,848
32	Total, natural resource revenue	73,966	—	26,427	9,624
	Privileges, licences and permits:				
33	Liquor control and regulation.....	47,305	—	—	47,305
34	Motor vehicles	156,577	—	—	80,930
35	Concessions and franchises.....	172	—	—	—
36	Other	5,931	—	—	3,305
37	Total, privileges, licences and permits	209,986	—	—	131,541
	Sales of goods and services:				
38	Institutional.....	6,176	—	—	—
	Intergovernment:				
39	Manpower training	35,942	—	—	—
40	Police.....	450	—	—	—
41	Other	84	—	—	—
42	Sub-total	36,475	—	—	—
43	General.....	61,474	—	—	1,387
44	Total, sales of goods and services	104,126	—	—	1,387
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	147,703	—	—	147,703
46	Other enterprises.....	—	—	—	—
47	Sub-total	147,703	—	—	147,703
48	Interest	275,321	—	—	—
49	Dividends	—	—	—	—
50	Other	847	—	—	—
51	Total, return on investments.....	423,872	—	—	147,703

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Ontario

Economic classification Classification économique						
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus	Revenus généraux bruts		Ligne
milliers de dollars						
-	-	-	-	Impôts:		
-	-	-	-	Impôt sur le revenu des particuliers.....	1	
-	-	-	-	Impôt de feuille de paie.....	2	
-	-	-	-	Impôts sur le revenu des sociétés.....	3	
-	-	-	-	Taxes sur les primes d'assurance:		
-	-	-	-	Incendie.....	4	
-	-	-	-	Général.....	5	
-	-	-	-	Total partiel.....	6	
-	-	-	-	Taxes de toute autre nature sur les sociétés et les entreprises.....	7	
-	-	-	-	Impôts immobiliers et sur la propriété personnelle.....	8	
-	-	-	-	Taxes générales de vente.....	9	
-	-	-	-	Taxes sur les carburants.....	10	
-	-	-	-	Taxes sur les boissons alcooliques.....	11	
-	-	-	-	Taxes sur le tabac.....	12	
-	-	-	-	Taxes sur les spectacles et les billets d'entrée.....	13	
-	-	-	-	Taxes sur les autres biens et services.....	14	
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons:		
-	-	-	-	Taxes sur les biens transmis par décès.....	15	
-	-	-	-	Droits de succession.....	16	
-	-	-	-	Taxes sur les dons.....	17	
-	-	-	-	Total partiel.....	18	
615,523	-	-	-	Primes de services de santé.....	19	
-	-	-	-	Impôts au titre de l'assurance sociale:		
-	-	-	-	Contributions aux caisses d'indemnisation des accidents du travail.....	20	
-	-	-	-	Contributions pour les congés payés.....	21	
-	-	-	-	Total partiel.....	22	
-	-	-	-	Prélèvements au titre des régimes de pension universel.....	23	
-	-	-	-	Autres impôts.....	24	
615,523	-	-	-	Total, impôts.....	25	
10,053	-	-	-	Revenu au titre des ressources naturelles:		
-	-	18,552	82	Chasse et pêche.....	26	
-	-	-	605	Forêts.....	27	
-	-	-	-	Mines.....	28	
-	-	8,190	-	Pétrole et gaz naturel.....	29	
-	-	-	433	Ressources hydrauliques.....	30	
-	-	-	-	Autres.....	31	
10,053	-	26,742	1,120	Total, revenu au titre des ressources naturelles.....	32	
70,379	-	-	-	Privileges, licences et permis:		
-	-	-	5,268	Règles et réglementation des alcools.....	33	
532	-	-	172	Véhicules automobiles.....	34	
-	-	1	2,092	Concessions et franchises.....	35	
-	-	-	-	Autres.....	36	
70,911	-	1	7,533	Total, privilèges, licences et permis.....	37	
-	-	-	6,176	Vente de biens et services:		
-	-	-	-	Etablissements.....	38	
-	-	-	35,942	Administration publique:		
-	-	-	450	Formation de la main-d'oeuvre.....	39	
-	-	-	84	Police.....	40	
-	-	-	-	Autres.....	41	
-	-	-	36,475	Total partiel.....	42	
70	-	-	60,016	Général.....	43	
70	-	-	102,668	Total, vente de biens et services.....	44	
-	-	-	-	Revenus de placements:		
-	-	-	-	Remises des propres entreprises:		
-	-	-	-	Régies des alcools(bénéfices commerciaux).....	45	
-	-	-	-	Autres entreprises.....	46	
-	-	-	-	Total partiel.....	47	
-	-	275,321	-	Intérêts.....	48	
-	-	-	-	Dividendes.....	49	
-	-	75	772	Autres.....	50	
-	-	275,397	772	Total, revenus de placements.....	51	

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Ontario**

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
	Other revenue from own sources:				
52	Contributions to non-trusted public service and teachers' pension plans.....	24,010	24,010	—	—
53	Fines and penalties.....	29,739	—	—	—
54	Miscellaneous.....	566	—	—	4
55	Total, other revenue from own sources.....	54,314	24,010	—	4
56	Total, gross general revenue from own sources.....	4,317,709	1,232,966	383,453	1,560,200
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	4,624	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	10,575	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	28,383	—	—	—
61	Equalization.....	—	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	—	—	—	—
65	Sub-total.....	43,582	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	43,582	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	50	—	—	—
69	Protection of persons and property.....	1,184	—	—	—
70	Transportation and communications.....	6,555	—	—	—
71	Health.....	564,468	—	—	—
72	Social welfare.....	173,258	—	—	—
73	Education.....	163,754	—	—	—
74	Natural resources.....	2,270	—	—	—
75	Agriculture, trade and industry, and tourism.....	4,630	—	—	—
76	Environment.....	99	—	—	—
77	Recreation and culture.....	96	—	—	—
78	Labour and employment, and immigration.....	—	—	—	—
79	Housing.....	—	—	—	—
80	Supervision and development of regions and localities.....	25	—	—	—
81	Research establishments.....	6	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	—	—	—	—
84	Sub-total.....	916,396	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	—	—	—	—
87	Transportation and communications.....	3,290	—	—	—
88	Health.....	—	—	—	—
89	Social welfare.....	—	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	—	—	—	—
92	Agriculture, trade and industry, and tourism.....	—	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	—	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	—	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	3,290	—	—	—
102	Transfers from federal government enterprises.....	—	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	919,686	—	—	—
105	Total, transfers.....	963,268	—	—	—
106	Gross General Revenue.....	5,280,978	1,232,966	383,453	1,560,200

Totals and sub-totals may not add due to rounding.

TABEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Ontario

Economic classification — Classification économique					
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus	Revenus généraux bruts	Ligne
milliers de dollars					
				Autres revenus de sources propres:	
29,739	—	—	—	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	52
—	—	—	562	Amendes et pénalités.....	53
29,739	—	—	562	Divers.....	54
				Total, autres revenus de sources propres.....	55
726,296	—	302,140	112,654	Total, revenus généraux bruts de source propre.....	56
				Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
	4,624	—	—	Transferts de l'administration publique fédérale et ses entreprises:	
—	10,575	—	—	Subventions statutaires.....	57
—	28,383	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	58
—	—	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	59
—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès.....	60
—	—	—	—	Péréquation	61
—	—	—	—	Loi sur les programmes établis (Arrangements provisoires).....	62
—	—	—	—	Subventions en remplacement d'impôt	63
—	—	—	—	Autres	64
—	43,582	—	—	Total partiel.....	65
—	—	—	—	Transferts des administrations publiques locales et leurs entreprises.....	66
—	43,582	—	—	Total, transferts de nature générale.....	67
				Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
	50	—	—	Transferts de l'administration publique fédérale:	
—	1,184	—	—	Administration publique générale.....	68
—	6,555	—	—	Protection des personnes et des biens.....	69
—	564,468	—	—	Transports et communications.....	70
—	173,258	—	—	Santé	71
—	163,754	—	—	Bien-être social.....	72
—	2,270	—	—	Éducation.....	73
—	4,630	—	—	Ressources naturelles	74
—	99	—	—	Agriculture, commerce et industrie, et tourisme.....	75
—	96	—	—	Environnement.....	76
—	—	—	—	Loisirs et culture.....	77
—	—	—	—	Main-d'oeuvre, population active, et immigration	78
—	25	—	—	Logement.....	79
—	6	—	—	Surveillance et mise en valeur des régions et des localités	80
—	—	—	—	Etablissements de recherches.....	81
—	—	—	—	Propres entreprises publiques	82
—	—	—	—	Autres	83
—	916,396	—	—	Total partiel.....	84
				Transferts des administrations publiques locales	
—	—	—	—	Administration publique générale	85
—	3,290	—	—	Protection des personnes et des biens.....	86
—	—	—	—	Transports et communications.....	87
—	—	—	—	Santé	88
—	—	—	—	Bien-être social.....	89
—	—	—	—	Éducation.....	90
—	—	—	—	Ressources naturelles	91
—	—	—	—	Agriculture, commerce et industrie, et tourisme.....	92
—	—	—	—	Environnement.....	93
—	—	—	—	Loisirs et culture.....	94
—	—	—	—	Main-d'oeuvre, population active, et immigration	95
—	—	—	—	Logement.....	96
—	—	—	—	Surveillance et mise en valeur des régions et des localités	97
—	—	—	—	Etablissements de recherches.....	98
—	—	—	—	Propres entreprises publiques	99
—	—	—	—	Autres	100
—	3,290	—	—	Total partiel.....	101
—	—	—	—	Transferts des entreprises publiques fédérales.....	102
—	—	—	—	Transferts des entreprises publiques locales.....	103
—	919,686	—	—	Total, transferts à usage précis.....	104
—	963,268	—	—	Total, transferts.....	105
726,296	963,268	302,140	112,654	Revenus généraux bruts.....	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Manitoba**

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income taxes	116,194	116,194	—	—
2	Payroll tax	—	—	—	—
3	Corporation income taxes	32,540	—	32,540	—
	Taxes on insurance premiums:				
4	Fire	194	—	—	194
5	General	2,407	—	—	2,407
6	Sub-total	2,602	—	—	2,602
7	Other taxes on corporations and businesses	—	—	—	—
8	Real and personal property taxes	—	—	—	—
9	General sales taxes	68,422	—	—	68,422
10	Motive fuel taxes	46,164	—	—	46,164
11	Alcoholic beverage taxes	—	—	—	—
12	Tobacco taxes	9,087	—	—	9,087
13	Taxes on amusements, admission to places of entertainment	1,939	—	—	1,939
14	Taxes on other commodities and services	4,967	—	—	4,967
	Taxes on estates, successions, and gifts:				
15	Estate tax	—	—	—	—
16	Succession duties	—	—	—	—
17	Gift taxes	—	—	—	—
18	Sub-total	—	—	—	—
19	Health insurance premiums	28,658	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions	13,641	13,641	—	—
21	Vacation-with-pay contributions	—	—	—	—
22	Sub-total	13,641	13,641	—	—
23	Universal pension plan levies	—	—	—	—
24	Other taxes	1,628	—	—	1,628
25	Total, taxes	325,843	129,835	32,540	134,810
	Natural resource revenue:				
26	Fish and game	1,319	—	—	142
27	Forests	848	—	—	848
28	Mines	4,799	—	—	—
29	Oil and gas	555	—	—	399
30	Water power	1,727	—	—	2
31	Other	1,581	—	—	1,581
32	Total, natural resource revenue	10,828	—	—	2,971
	Privileges, licences and permits:				
33	Liquor control and regulation	3,918	—	—	3,918
34	Motor vehicles	14,017	—	—	8,270
35	Concessions and franchises	—	—	—	—
36	Other	662	—	—	741
37	Total, privileges, licences and permits	18,597	—	—	12,929
	Sales of goods and services:				
38	Institutional	2,419	—	—	—
	Intergovernment:				
39	Manpower training	4,751	—	—	—
40	Police	—	—	—	—
41	Other	—	—	—	—
42	Sub-total	4,751	—	—	—
43	General	12,127	—	—	786
44	Total, sales of goods and services	19,298	—	—	786
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits)	26,327	—	—	26,327
46	Other enterprises	—	—	—	—
47	Sub-total	26,327	—	—	26,327
48	Interest	49,826	—	—	—
49	Dividends	—	—	—	—
50	Other	—	—	—	—
51	Total, return on investments	76,152	—	—	26,327

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Manitoba

Economic classification Classification économique					
Other current transfers from persons	Transfers from other levels of government	Investment income	Other revenue	Revenus généraux bruts	Ligne
Autres transferts courants des particuliers	Transferts d'autres niveaux d'administration publique	Revenus de placements	Autres revenus		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers.....	1
—	—	—	—	Impôt de feuille de paie.....	2
—	—	—	—	Impôts sur le revenu des sociétés.....	3
—	—	—	—	Taxes sur les primes d'assurance:	
—	—	—	—	Incendie.....	4
—	—	—	—	Général.....	5
—	—	—	—	Total partiel.....	6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises.....	7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....	8
—	—	—	—	Taxes générales de vente.....	9
—	—	—	—	Taxes sur les carburants.....	10
—	—	—	—	Taxes sur les boissons alcooliques.....	11
—	—	—	—	Taxes sur le tabac.....	12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée.....	13
—	—	—	—	Taxes sur les autres biens et services.....	14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	Taxes sur les biens transmis par décès.....	15
—	—	—	—	Droits de succession.....	16
—	—	—	—	Taxes sur les dons.....	17
—	—	—	—	Total partiel.....	18
28,658	—	—	—	Primes de services de santé.....	19
—	—	—	—	Impôts au titre de l'assurance sociale:	
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail.....	20
—	—	—	—	Contributions pour les congés payés.....	21
—	—	—	—	Total partiel.....	22
—	—	—	—	Prélèvements au titre des régimes de pension universel.....	23
—	—	—	—	Autres impôts.....	24
28,658	—	—	—	Total, impôts.....	25
1,177	—	—	—	Revenu au titre des ressources naturelles:	
—	—	—	—	Chasse et pêche.....	26
—	—	—	—	Forêts.....	27
—	—	4,573	225	Mines.....	28
—	—	147	10	Pétrole et gaz naturel.....	29
—	—	1,725	—	Ressources hydrauliques.....	30
—	—	—	—	Autres.....	31
1,177	—	6,444	236	Total, revenu au titre des ressources naturelles.....	32
—	—	—	—	Privileges, licences et permis:	
5,547	—	—	200	Régies et réglementation des alcools.....	33
—	—	—	—	Véhicules automobiles.....	34
35	—	—	—	Concessions et franchises.....	35
—	—	—	113	Autres.....	36
5,581	—	—	87	Total, privilèges, licences et permis.....	37
—	—	—	2,419	Vente de biens et services:	
—	—	—	—	Etablissements.....	38
—	—	—	4,751	Administration publique:	
—	—	—	—	Formation de la main-d'oeuvre.....	39
—	—	—	—	Police.....	40
—	—	—	—	Autres.....	41
—	—	—	4,751	Total partiel.....	42
—	—	—	11,342	Général.....	43
—	—	—	18,512	Total, vente de biens et services.....	44
—	—	—	—	Revenus de placements:	
—	—	—	—	Remises des propres entreprises:	
—	—	—	—	Régies des alcools(bénéfices commerciaux).....	45
—	—	—	—	Autres entreprises.....	46
—	—	—	—	Total partiel.....	47
—	—	49,826	—	Intérêts.....	48
—	—	—	—	Dividendes.....	49
—	—	—	—	Autres.....	50
—	—	49,826	—	Total, revenus de placements.....	51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Manitoba**

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
	Other revenue from own sources:				
52	Contributions to non-trusted public service and teachers' pension plans.....	8	8	—	—
53	Fines and penalties.....	1,515	—	—	—
54	Miscellaneous.....	120	—	—	69
55	Total, other revenue from own sources.....	1,642	8	—	69
56	Total, gross general revenue from own sources.....	452,361	129,843	32,540	177,891
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	2,132	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	736	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	4,898	—	—	—
61	Equalization.....	45,618	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	—	—	—	—
65	Sub-total.....	53,385	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	53,385	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	327	—	—	—
69	Protection of persons and property.....	1	—	—	—
70	Transportation and communications.....	2,280	—	—	—
71	Health.....	70,869	—	—	—
72	Social welfare.....	30,020	—	—	—
73	Education.....	32,695	—	—	—
74	Natural resources.....	3,938	—	—	—
75	Agriculture, trade and industry, and tourism.....	3,478	—	—	—
76	Environment.....	3,779	—	—	—
77	Recreation and culture.....	4,762	—	—	—
78	Labour and employment, and immigration.....	—	—	—	—
79	Housing.....	—	—	—	—
80	Supervision and development of regions and localities.....	638	—	—	—
81	Research establishments.....	—	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	—	—	—	—
84	Sub-total.....	152,786	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	194	—	—	—
87	Transportation and communications.....	149	—	—	—
88	Health.....	1,064	—	—	—
89	Social welfare.....	—	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	20	—	—	—
92	Agriculture, trade and industry, and tourism.....	6	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	15	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	1,366	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	2,813	—	—	—
102	Transfers from federal government enterprises.....	—	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	155,599	—	—	—
105	Total, transfers.....	208,983	—	—	—
106	Gross General Revenue.....	661,344	129,843	32,540	177,891

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Manitoba

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenus de placements	Other revenue — Autres revenus		
milliers de dollars					
—	—	—	—	Autres revenus de sources propres:	
1,515	—	—	—	Contributions aux régimes de pension non constitués en fiducie de la	52
51	—	—	—	fonction publique et des enseignants	
1,566	—	—	—	Amendes et pénalités.....	53
	—	—	—	Divers.....	54
	—	—	—	Total, autres revenus de sources propres.....	55
36,982	—	56,270	18,834	Total, revenus généraux bruts de source propre.....	56
				Transferts de nature générale d'autres niveaux d'administration	
				publique et de leurs entreprises:	
				Transferts de l'administration publique fédérale et ses entreprises:	
—	2,132	—	—	Subventions statutaires.....	57
—	736	—	—	Part de l'impôt fédéral sur le revenu des services privés	58
—	—	—	—	d'utilité publique.....	
—	4,898	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés.....	59
—	45,618	—	—	Part de l'impôt fédéral sur les biens transmis par décès.....	60
—	—	—	—	Péréquation.....	61
—	—	—	—	Loi sur les programmes établis (Arrangements provisoires).....	62
—	—	—	—	Subventions en remplacement d'impôt.....	63
—	—	—	—	Autres.....	64
—	53,385	—	—	Total partiel.....	65
—	—	—	—	Transferts des administrations publiques locales et leurs entreprises.....	66
—	53,385	—	—	Total, transferts de nature générale.....	67
				Transferts à usage précis d'autres niveaux d'administration publique	
				et de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
—	327	—	—	Administration publique générale.....	68
—	1	—	—	Protection des personnes et des biens.....	69
—	2,280	—	—	Transports et communications.....	70
—	70,869	—	—	Santé.....	71
—	30,020	—	—	Bien-être social.....	72
—	32,695	—	—	Education.....	73
—	3,938	—	—	Ressources naturelles.....	74
—	3,478	—	—	Agriculture, commerce et industrie, et tourisme.....	75
—	3,779	—	—	Environnement.....	76
—	4,762	—	—	Loisirs et culture.....	77
—	—	—	—	Main-d'œuvre, population active, et immigration.....	78
—	—	—	—	Logement.....	79
—	638	—	—	Surveillance et mise en valeur des régions et des localités.....	80
—	—	—	—	Etablissements de recherches.....	81
—	—	—	—	Propres entreprises publiques.....	82
—	—	—	—	Autres.....	83
—	152,786	—	—	Total partiel.....	84
				Transferts des administrations publiques locales	
—	—	—	—	Administration publique générale.....	85
—	194	—	—	Protection des personnes et des biens.....	86
—	149	—	—	Transports et communications.....	87
—	1,064	—	—	Santé.....	88
—	—	—	—	Bien-être social.....	89
—	—	—	—	Education.....	90
—	20	—	—	Ressources naturelles.....	91
—	6	—	—	Agriculture, commerce et industrie, et tourisme.....	92
—	—	—	—	Environnement.....	93
—	15	—	—	Loisirs et culture.....	94
—	—	—	—	Main-d'œuvre, population active, et immigration.....	95
—	—	—	—	Logement.....	96
—	1,366	—	—	Surveillance et mise en valeur des régions et des localités.....	97
—	—	—	—	Etablissements de recherches.....	98
—	—	—	—	Propres entreprises publiques.....	99
—	—	—	—	Autres.....	100
—	2,813	—	—	Total partiel.....	101
—	—	—	—	Transferts des entreprises publiques fédérales.....	102
—	—	—	—	Transferts des entreprises publiques locales.....	103
—	155,599	—	—	Total, transferts à usage précis.....	104
—	208,983	—	—	Total, transferts.....	105
36,982	208,983	56,270	18,834	Revenus généraux bruts.....	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Saskatchewan**

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
	Taxes:				
1	Personal income taxes.....	61,205	61,205	—	—
2	Payroll tax.....	—	—	—	—
3	Corporation income taxes.....	12,988	—	12,988	—
	Taxes on insurance premiums:				
4	Fire.....	129	—	—	129
5	General.....	2,392	—	—	2,392
6	Sub-total.....	2,521	—	—	2,521
7	Other taxes on corporations and businesses.....	—	—	—	—
8	Real and personal property taxes.....	252	—	—	252
9	General sales taxes.....	61,148	—	—	61,148
10	Motive fuel taxes.....	50,288	—	—	50,288
11	Alcoholic beverage taxes.....	—	—	—	—
12	Tobacco taxes.....	6,219	—	—	6,219
13	Taxes on amusements, admission to places of entertainment.....	269	—	—	269
14	Taxes on other commodities and services.....	—	—	—	—
	Taxes on estates, successions, and gifts:				
15	Estate tax.....	—	—	—	—
16	Succession duties.....	1	1	—	—
17	Gift taxes.....	—	—	—	—
18	Sub-total.....	1	1	—	—
19	Health insurance premiums.....	18,218	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	5,631	5,631	—	—
21	Vacation-with-pay contributions.....	—	—	—	—
22	Sub-total.....	5,631	5,631	—	—
23	Universal pension plan levies.....	—	—	—	—
24	Other taxes.....	659	—	—	640
25	Total, taxes.....	219,399	66,837	12,988	121,337
	Natural resource revenue:				
26	Fish and game.....	2,031	—	—	1,578
27	Forests.....	1,230	—	—	1,229
28	Mines.....	3,685	—	—	527
29	Oil and gas.....	27,955	—	—	13,346
30	Water power.....	747	—	—	747
31	Other.....	4,517	—	—	1,474
32	Total, natural resource revenue.....	40,166	—	—	18,901
	Privileges, licences and permits:				
33	Liquor control and regulation.....	308	—	—	308
34	Motor vehicles.....	14,422	—	—	5,697
35	Concessions and franchises.....	—	—	—	—
36	Other.....	1,196	—	—	1,151
37	Total, privileges, licences and permits.....	15,926	—	—	7,155
	Sales of goods and services:				
38	Institutional.....	1,694	—	—	—
	Intergovernment:				
39	Manpower training.....	4,949	—	—	—
40	Police.....	—	—	—	—
41	Other.....	56	—	—	—
42	Sub-total.....	5,005	—	—	—
43	General.....	7,983	—	—	482
44	Total, sales of goods and services.....	14,681	—	—	482
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	21,792	—	—	21,792
46	Other enterprises.....	16,674	—	—	—
47	Sub-total.....	38,467	—	—	21,792
48	Interest.....	52,093	—	—	—
49	Dividends.....	68	—	—	—
50	Other.....	124	—	—	—
51	Total, return on investments.....	90,752	—	—	21,792

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Saskatchewan

Economic classification Classification économique					
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenus de placements	Other revenue — Autres revenus	Revenus généraux bruts	Ligne
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers.....	1
—	—	—	—	Impôt de feuille de paie.....	2
—	—	—	—	Impôts sur le revenu des sociétés.....	3
—	—	—	—	Taxes sur les primes d'assurance:	
—	—	—	—	Incendie.....	4
—	—	—	—	Général.....	5
—	—	—	—	Total partiel.....	6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises.....	7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....	8
—	—	—	—	Taxes générales de vente.....	9
—	—	—	—	Taxes sur les carburants.....	10
—	—	—	—	Taxes sur les boissons alcooliques.....	11
—	—	—	—	Taxes sur le tabac.....	12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée.....	13
—	—	—	—	Taxes sur les autres biens et services.....	14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	Taxes sur les biens transmis par décès.....	15
—	—	—	—	Droits de succession.....	16
—	—	—	—	Taxes sur les dons.....	17
—	—	—	—	Total partiel.....	18
18,218	—	—	—	Primes de services de santé.....	19
—	—	—	—	Impôts au titre de l'assurance sociale:	
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail.....	20
—	—	—	—	Contributions pour les congés payés.....	21
—	—	—	—	Total partiel.....	22
—	—	—	—	Prélèvements au titre des régimes de pension universel.....	23
—	—	—	20	Autres impôts.....	24
18,218	—	—	20	Total, impôts.....	25
454	—	—	—	Revenu au titre des ressources naturelles:	
—	—	—	—	Chasse et pêche.....	26
—	—	—	1	Forêts.....	27
—	—	2,536	623	Mines.....	28
—	—	14,489	121	Pétrole et gaz naturel.....	29
—	—	—	—	Ressources hydrauliques.....	30
—	—	706	2,337	Autres.....	31
454	—	17,731	3,081	Total, revenu au titre des ressources naturelles.....	32
—	—	—	—	Privileges, licences et permis:	
8,725	—	—	—	Régies et réglementation des alcools.....	33
—	—	—	—	Véhicules automobiles.....	34
24	—	—	—	Concessions et franchises.....	35
—	—	—	22	Autres.....	36
8,749	—	—	22	Total, privilèges, licences et permis.....	37
—	—	—	1,694	Vente de biens et services:	
—	—	—	—	Etablissements.....	38
—	—	—	4,949	Administration publique:	
—	—	—	—	Formation de la main-d'oeuvre.....	39
—	—	—	56	Police.....	40
—	—	—	—	Autres.....	41
—	—	—	5,005	Total partiel.....	42
—	—	—	7,501	Général.....	43
—	—	—	14,200	Total, vente de biens et services.....	44
—	—	—	—	Revenus de placements:	
—	—	—	—	Remises des propres entreprises:	
—	—	16,674	—	Régies des alcools(bénéfices commerciaux).....	45
—	—	—	—	Autres entreprises.....	46
—	—	16,674	—	Total partiel.....	47
—	—	52,093	—	Intérêts.....	48
—	—	68	—	Dividendes.....	49
—	—	124	—	Autres.....	50
—	—	68,959	—	Total, revenus de placements.....	51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Saskatchewan**

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Other revenue from own sources:				
52	Contributions to non-trusted public service and teachers' pension plans.....	2,600	2,600	—	—
53	Fines and penalties.....	2,601	—	—	—
54	Miscellaneous.....	925	352	—	—
55	Total, other revenue from own sources.....	6,126	2,951	—	—
56	Total, gross general revenue from own sources.....	387,051	69,788	12,988	169,666
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	2,144	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	23	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	3,640	—	—	—
61	Equalization.....	42,105	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	—	—	—	—
65	Sub-total.....	47,912	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	47,912	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	—	—	—	—
69	Protection of persons and property.....	147	—	—	—
70	Transportation and communications.....	1,345	—	—	—
71	Health.....	71,178	—	—	—
72	Social welfare.....	20,317	—	—	—
73	Education.....	32,705	—	—	—
74	Natural resources.....	365	—	—	—
75	Agriculture, trade and industry, and tourism.....	2,535	—	—	—
76	Environment.....	—	—	—	—
77	Recreation and culture.....	188	—	—	—
78	Labour and employment, and immigration.....	—	—	—	—
79	Housing.....	—	—	—	—
80	Supervision and development of regions and localities.....	—	—	—	—
81	Research establishments.....	—	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	—	—	—	—
84	Sub-total.....	128,779	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	391	—	—	—
87	Transportation and communications.....	320	—	—	—
88	Health.....	—	—	—	—
89	Social welfare.....	1,266	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	—	—	—	—
92	Agriculture, trade and industry, and tourism.....	—	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	—	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	—	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	1,978	—	—	—
102	Transfers from federal government enterprises.....	—	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	130,757	—	—	—
105	Total, transfers.....	178,669	—	—	—
106	Gross General Revenue.....	565,719	69,788	12,988	169,666

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts

Année financière terminée le 31 mars, 1971

Saskatchewan

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus		
milliers de dollars					
				Autres revenus de sources propres:	
				Contributions aux régimes de pension non constitués en fiducie de la	52
2,601	—	—	—	fonction publique et des enseignants	53
8	—	—	566	Amendes et pénalités	54
2,610	—	—	566	Divers	
				Total, autres revenus de sources propres	55
30,030	—	86,690	17,888	Total, revenus généraux bruts de source propre	56
				Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
				Transferts de l'administration publique fédérale et ses entreprises:	
	2,144	—	—	Subventions statutaires	57
	23	—	—	Part de l'impôt fédéral sur le revenu des services privés	58
	3,640	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	59
	42,105	—	—	Part de l'impôt fédéral sur les biens transmis par décès	60
	—	—	—	Péréquation	61
	—	—	—	Loi sur les programmes établis (Arrangements provisoires)	62
	—	—	—	Subventions en remplacement d'impôt	63
	—	—	—	Autres	64
	47,912	—	—	Total partiel	65
	—	—	—	Transferts des administrations publiques locales et leurs entreprises	66
	47,912	—	—	Total, transferts de nature générale	67
				Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
	147	—	—	Administration publique générale	68
	1,345	—	—	Protection des personnes et des biens	69
	71,178	—	—	Transports et communications	70
	20,317	—	—	Santé	71
	32,705	—	—	Bien-être social	72
	365	—	—	Education	73
	2,535	—	—	Ressources naturelles	74
	—	—	—	Agriculture, commerce et industrie, et tourisme	75
	188	—	—	Environnement	76
	—	—	—	Loisirs et culture	77
	—	—	—	Main-d'œuvre, population active, et immigration	78
	—	—	—	Logement	79
	—	—	—	Surveillance et mise en valeur des régions et des localités	80
	—	—	—	Etablissements de recherches	81
	—	—	—	Propres entreprises publiques	82
	—	—	—	Autres	83
	128,779	—	—	Total partiel	84
				Transferts des administrations publiques locales	
	391	—	—	Administration publique générale	85
	320	—	—	Protection des personnes et des biens	86
	—	—	—	Transports et communications	87
	1,266	—	—	Santé	88
	—	—	—	Bien-être social	89
	—	—	—	Education	90
	—	—	—	Ressources naturelles	91
	—	—	—	Agriculture, commerce et industrie, et tourisme	92
	—	—	—	Environnement	93
	—	—	—	Loisirs et culture	94
	—	—	—	Main-d'œuvre, population active, et immigration	95
	—	—	—	Logement	96
	—	—	—	Surveillance et mise en valeur des régions et des localités	97
	—	—	—	Etablissements de recherches	98
	—	—	—	Propres entreprises publiques	99
	—	—	—	Autres	100
	1,978	—	—	Total partiel	101
	—	—	—	Transferts des entreprises publiques fédérales	102
	—	—	—	Transferts des entreprises publiques locales	103
	130,757	—	—	Total, transferts à usage précis	104
	178,669	—	—	Total, transferts	105
30,030	178,669	86,690	17,888	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Alberta**

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income taxes.....	181,807	181,807	—	—
2	Payroll tax.....	—	—	—	—
3	Corporation income taxes.....	57,949	—	57,949	—
	Taxes on insurance premiums:				
4	Fire.....	83	—	—	83
5	General.....	4,644	—	—	4,644
6	Sub-total.....	4,726	—	—	4,726
7	Other taxes on corporations and businesses.....	—	—	—	—
8	Real and personal property taxes.....	—	—	—	—
9	General sales taxes.....	—	—	—	—
10	Motive fuel taxes.....	79,354	—	—	79,354
11	Alcoholic beverage taxes.....	—	—	—	—
12	Tobacco taxes.....	12,523	—	—	12,523
13	Taxes on amusements, admission to places of entertainment.....	1,955	—	—	1,955
14	Taxes on other commodities and services.....	—	—	—	—
	Taxes on estates, successions, and gifts:				
15	Estate tax.....	—	—	—	—
16	Succession duties.....	3	3	—	—
17	Gift taxes.....	—	—	—	—
18	Sub-total.....	3	3	—	—
19	Health insurance premiums.....	55,215	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	23,783	23,783	—	—
21	Vacation-with-pay contributions.....	—	—	—	—
22	Sub-total.....	23,783	23,783	—	—
23	Universal pension plan levies.....	—	—	—	—
24	Other taxes.....	3,442	—	—	3,442
25	Total, taxes.....	420,759	205,593	57,949	102,001
	Natural resource revenue:				
26	Fish and game.....	1,860	—	—	111
27	Forests.....	4,374	—	—	4,374
28	Mines.....	1,644	—	—	1,644
29	Oil and gas.....	234,632	—	—	5,714
30	Water power.....	195	—	—	195
31	Other.....	3,909	—	—	3,433
32	Total, natural resource revenue.....	246,614	—	—	15,471
	Privileges, licences and permits:				
33	Liquor control and regulation.....	2,201	—	—	2,201
34	Motor vehicles.....	27,680	—	—	17,213
35	Concessions and franchises.....	—	—	—	—
36	Other.....	3,665	—	—	2,534
37	Total, privileges, licences and permits.....	33,546	—	—	21,948
	Sales of goods and services:				
38	Institutional.....	6,294	—	—	—
	Intergovernmental:				
39	Manpower training.....	10,722	—	—	—
40	Police.....	—	—	—	—
41	Other.....	680	—	—	—
42	Sub-total.....	11,403	—	—	—
43	General.....	14,467	—	—	3,144
44	Total, sales of goods and services.....	32,164	—	—	3,144
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	54,067	—	—	54,067
46	Other enterprises.....	1,872	—	—	—
47	Sub-total.....	55,939	—	—	54,067
48	Interest.....	84,683	—	—	—
49	Dividends.....	3	—	—	—
50	Other.....	47	—	—	—
51	Total, return on investments.....	140,672	—	—	54,067

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Alberta

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers.....	1
—	—	—	—	Impôt de feuille de paie.....	2
—	—	—	—	Impôts sur le revenu des sociétés.....	3
—	—	—	—	Taxes sur les primes d'assurance:	
—	—	—	—	Incendie.....	4
—	—	—	—	Général.....	5
—	—	—	—	Total partiel.....	6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises.....	7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....	8
—	—	—	—	Taxes générales de vente.....	9
—	—	—	—	Taxes sur les carburants.....	10
—	—	—	—	Taxes sur les boissons alcooliques.....	11
—	—	—	—	Taxes sur le tabac.....	12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée.....	13
—	—	—	—	Taxes sur les autres biens et services.....	14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	Taxes sur les biens transmis par décès.....	15
—	—	—	—	Droits de succession.....	16
—	—	—	—	Taxes sur les dons.....	17
—	—	—	—	Total partiel.....	18
55,215	—	—	—	Primes de services de santé.....	19
—	—	—	—	Impôts au titre de l'assurance sociale:	
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail.....	20
—	—	—	—	Contributions pour les congés payés.....	21
—	—	—	—	Total partiel.....	22
—	—	—	—	Prélèvements au titre des régimes de pension universel.....	23
—	—	—	—	Autres impôts.....	24
55,215	—	—	—	Total, impôts.....	25
1,746	—	—	3	Revenu au titre des ressources naturelles:	
—	—	—	—	Chasse et pêche.....	26
—	—	—	—	Forêts.....	27
—	—	201,995	26,923	Mines.....	28
—	—	—	—	Pétrole et gaz naturel.....	29
—	—	—	—	Ressources hydrauliques.....	30
—	—	—	476	Autres.....	31
1,746	—	201,995	27,402	Total, revenu au titre des ressources naturelles.....	32
—	—	—	—	Privilèges, licences et permis:	
9,813	—	—	654	Régies et réglementation des alcools.....	33
—	—	—	—	Véhicules automobiles.....	34
73	—	—	1,058	Concessions et franchises.....	35
—	—	—	—	Autres.....	36
9,887	—	—	1,711	Total, privilèges, licences et permis.....	37
—	—	—	6,294	Vente de biens et services:	
—	—	—	—	Etablissements.....	38
—	—	—	10,722	Administration publique:	
—	—	—	—	Formation de la main-d'oeuvre.....	39
—	—	—	680	Police.....	40
—	—	—	—	Autres.....	41
—	—	—	11,403	Total partiel.....	42
3	—	—	11,320	Général.....	43
3	—	—	29,017	Total, vente de biens et services.....	44
—	—	—	—	Revenus de placements:	
—	—	—	—	Remises des propres entreprises:	
—	—	1,872	—	Régies des alcools(bénéfices commerciaux).....	45
—	—	—	—	Autres entreprises.....	46
—	—	1,872	—	Total partiel.....	47
—	—	84,683	—	Intérêts.....	48
—	—	3	—	Dividendes.....	49
—	—	47	—	Autres.....	50
—	—	86,605	—	Total, revenus de placements.....	51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Alberta**

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
52	Other revenue from own sources: Contributions to non-trusteed public service and teachers' pension plans.....	19,859	19,859	—	—
53	Fines and penalties.....	3,654	—	—	—
54	Miscellaneous.....	331	—	—	—
55	Total, other revenue from own sources.....	23,843	19,859	—	—
56	Total, gross general revenue from own sources.....	897,598	225,452	57,949	196,631
General purpose transfers from other levels of government and their enterprises:					
Transfers from the federal government and its enterprises:					
57	Statutory subsidies.....	3,008	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	6,023	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	7,076	—	—	—
61	Equalization.....	—	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	—	—	—	—
65	Sub-total.....	16,107	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	16,107	—	—	—
Specific purpose transfers from other levels of government and their enterprises:					
Transfers from the federal government:					
68	General government.....	73	—	—	—
69	Protection of persons and property.....	207	—	—	—
70	Transportation and communications.....	1,623	—	—	—
71	Health.....	121,299	—	—	—
72	Social welfare.....	38,554	—	—	—
73	Education.....	57,439	—	—	—
74	Natural resources.....	905	—	—	—
75	Agriculture, trade and industry, and tourism.....	5,029	—	—	—
76	Environment.....	—	—	—	—
77	Recreation and culture.....	76	—	—	—
78	Labour and employment, and immigration.....	—	—	—	—
79	Housing.....	—	—	—	—
80	Supervision and development of regions and localities.....	128	—	—	—
81	Research establishments.....	65	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	—	—	—	—
84	Sub-total.....	225,399	—	—	—
Transfers from local governments:					
85	General government.....	—	—	—	—
86	Protection of persons and property.....	27	—	—	—
87	Transportation and communications.....	—	—	—	—
88	Health.....	12	—	—	—
89	Social welfare.....	—	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	—	—	—	—
92	Agriculture, trade and industry, and tourism.....	—	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	—	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	—	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	39	—	—	—
102	Transfers from federal government enterprises.....	—	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	225,438	—	—	—
105	Total, transfers.....	241,546	—	—	—
106	Gross General Revenue.....	1,139,143	225,452	57,949	196,631

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts

Année financière terminée le 31 mars, 1971

Alberta

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus		
milliers de dollars					
—	—	—	—	Autres revenus de sources propres:	
3,654	—	—	—	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	52
—	—	—	—	Amendes et pénalités	53
—	—	—	330	Divers	54
3,654	—	—	330	Total, autres revenus de sources propres	55
70,505	—	288,600	58,460	Total, revenus généraux bruts de source propre	56
				Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
—	3,008	—	—	Transferts de l'administration publique fédérale et ses entreprises:	
—	—	—	—	Subventions statutaires	57
—	6,023	—	—	Part de l'impôt fédéral sur le revenu des services privés	58
—	—	—	—	d'utilité publique	59
—	7,076	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	60
—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès	61
—	—	—	—	Péréquation	62
—	—	—	—	Loi sur les programmes établis (Arrangements provisoires)	63
—	—	—	—	Subventions en remplacement d'impôt	64
—	—	—	—	Autres	65
—	16,107	—	—	Total partiel	66
—	—	—	—	Transferts des administrations publiques locales et leurs entreprises	67
—	16,107	—	—	Total, transferts de nature générale	67
				Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
—	73	—	—	Transferts de l'administration publique fédérale:	
—	207	—	—	Administration publique générale	68
—	1,623	—	—	Protection des personnes et des biens	69
—	121,299	—	—	Transports et communications	70
—	38,554	—	—	Santé	71
—	57,439	—	—	Bien-être social	72
—	905	—	—	Education	73
—	5,029	—	—	Ressources naturelles	74
—	—	—	—	Agriculture, commerce et industrie, et tourisme	75
—	76	—	—	Environnement	76
—	—	—	—	Loisirs et culture	77
—	—	—	—	Main-d'œuvre, population active, et immigration	78
—	—	—	—	Logement	79
—	128	—	—	Surveillance et mise en valeur des régions et des localités	80
—	65	—	—	Etablissements de recherches	81
—	—	—	—	Propres entreprises publiques	82
—	—	—	—	Autres	83
—	225,399	—	—	Total partiel	84
				Transferts des administrations publiques locales	
—	—	—	—	Administration publique générale	85
—	27	—	—	Protection des personnes et des biens	86
—	—	—	—	Transports et communications	87
—	12	—	—	Santé	88
—	—	—	—	Bien-être social	89
—	—	—	—	Education	90
—	—	—	—	Ressources naturelles	91
—	—	—	—	Agriculture, commerce et industrie, et tourisme	92
—	—	—	—	Environnement	93
—	—	—	—	Loisirs et culture	94
—	—	—	—	Main-d'œuvre, population active, et immigration	95
—	—	—	—	Logement	96
—	—	—	—	Surveillance et mise en valeur des régions et des localités	97
—	—	—	—	Etablissements de recherches	98
—	—	—	—	Propres entreprises publiques	99
—	—	—	—	Autres	100
—	39	—	—	Total partiel	101
—	—	—	—	Transferts des entreprises publiques fédérales	102
—	—	—	—	Transferts des entreprises publiques locales	103
—	225,438	—	—	Total, transferts à usage précis	104
—	241,546	—	—	Total, transferts	105
70,505	241,546	288,600	58,460	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
British Columbia**

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income taxes.....	249,790	249,790	—	—
2	Payroll tax.....	—	—	—	—
3	Corporation income taxes.....	89,352	—	89,352	—
	Taxes on insurance premiums:				
4	Fire.....	486	—	—	486
5	General.....	7,123	—	—	7,123
6	Sub-total.....	7,608	—	—	7,608
7	Other taxes on corporations and businesses.....	—	—	—	—
8	Real and personal property taxes.....	17,866	—	—	17,866
9	General sales taxes.....	212,204	—	—	212,204
10	Motive fuel taxes.....	81,477	—	—	81,477
11	Alcoholic beverage taxes.....	—	—	—	—
12	Tobacco taxes.....	2,136	—	—	2,136
13	Taxes on amusements, admission to places of entertainment.....	3,351	—	—	3,351
14	Taxes on other commodities and services.....	2,735	—	—	2,735
	Taxes on estates, successions, and gifts:				
15	Estate tax.....	—	—	—	—
16	Succession duties.....	28,724	28,724	—	—
17	Gift taxes.....	—	—	—	—
18	Sub-total.....	28,724	28,724	—	—
19	Health insurance premiums.....	73,650	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	45,728	45,728	—	—
21	Vacation-with-pay contributions.....	—	—	—	—
22	Sub-total.....	45,728	45,728	—	—
23	Universal pension plan levies.....	—	—	—	—
24	Other taxes.....	674	—	—	674
25	Total, taxes.....	815,297	324,243	89,352	328,051
	Natural resource revenue:				
26	Fish and game.....	2,982	—	—	37
27	Forests.....	71,143	—	13,416	3,353
28	Mines.....	12,690	—	10,438	2,252
29	Oil and gas.....	40,286	—	—	26,656
30	Water power.....	3,891	—	—	—
31	Other.....	2,995	—	—	2,948
32	Total, natural resource revenue.....	133,987	—	23,853	35,245
	Privileges, licences and permits:				
33	Liquor control and regulation.....	985	—	—	985
34	Motor vehicles.....	37,386	—	—	21,624
35	Concessions and franchises.....	—	—	—	—
36	Other.....	4,754	—	—	2,965
37	Total, privileges, licences and permits.....	43,125	—	—	25,575
	Sales of goods and services:				
38	Institutional.....	7,764	—	—	—
	Intergovernment:				
39	Manpower training.....	8,205	—	—	—
40	Police.....	—	—	—	—
41	Other.....	—	—	—	—
42	Sub-total.....	8,205	—	—	—
43	General.....	54,507	—	—	390
44	Total, sales of goods and services.....	70,476	—	—	390
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	66,080	—	—	66,080
46	Other enterprises.....	—	—	—	—
47	Sub-total.....	66,080	—	—	66,080
48	Interest.....	60,348	—	—	—
49	Dividends.....	—	—	—	—
50	Other.....	—	—	—	—
51	Total, return on investments.....	126,428	—	—	66,080

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Colombie-Britannique

Economic classification Classification économique					
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus	Revenus généraux bruts	Ligne
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers.....	1
—	—	—	—	Impôt de feuille de paie.....	2
—	—	—	—	Impôts sur le revenu des sociétés.....	3
—	—	—	—	Taxes sur les primes d'assurance:	
—	—	—	—	Incendie.....	4
—	—	—	—	Général.....	5
—	—	—	—	Total partiel.....	6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises.....	7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....	8
—	—	—	—	Taxes générales de vente.....	9
—	—	—	—	Taxes sur les carburants.....	10
—	—	—	—	Taxes sur les boissons alcooliques.....	11
—	—	—	—	Taxes sur le tabac.....	12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée.....	13
—	—	—	—	Taxes sur les autres biens et services.....	14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	Taxes sur les biens transmis par décès.....	15
—	—	—	—	Droits de succession.....	16
—	—	—	—	Taxes sur les dons.....	17
—	—	—	—	Total partiel.....	18
73,650	—	—	—	Primes de services de santé.....	19
—	—	—	—	Impôts au titre de l'assurance sociale:	
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail.....	20
—	—	—	—	Contributions pour les congés payés.....	21
—	—	—	—	Total partiel.....	22
—	—	—	—	Prélèvements au titre des régimes de pension universel.....	23
—	—	—	—	Autres impôts.....	24
73,650	—	—	—	Total, impôts.....	25
2,945	—	—	—	Revenu au titre des ressources naturelles:	
—	—	—	—	Chasse et pêche.....	26
—	—	54,375	—	Forêts.....	27
—	—	—	—	Mines.....	28
—	—	13,630	—	Pétrole et gaz naturel.....	29
—	—	3,891	—	Ressources hydrauliques.....	30
—	—	—	48	Autres.....	31
2,945	—	71,896	48	Total, revenu au titre des ressources naturelles.....	32
—	—	—	—	Privilèges, licences et permis:	
15,762	—	—	—	Règles et réglementation des alcools.....	33
—	—	—	—	Véhicules automobiles.....	34
94	—	—	1,694	Concessions et franchises.....	35
—	—	—	—	Autres.....	36
15,856	—	—	1,694	Total, privilèges, licences et permis.....	37
—	—	—	7,764	Vente de biens et services:	
—	—	—	—	Etablissements.....	38
—	—	—	8,205	Administration publique:	
—	—	—	—	Formation de la main-d'oeuvre.....	39
—	—	—	—	Police.....	40
—	—	—	—	Autres.....	41
—	—	—	8,205	Total partiel.....	42
—	—	—	54,117	Général.....	43
—	—	—	70,086	Total, vente de biens et services.....	44
—	—	—	—	Revenus de placements:	
—	—	—	—	Remises des propres entreprises:	
—	—	—	—	Régies des alcools(bénéfices commerciaux).....	45
—	—	—	—	Autres entreprises.....	46
—	—	—	—	Total partiel.....	47
—	—	60,348	—	Intérêts.....	48
—	—	—	—	Dividendes.....	49
—	—	—	—	Autres.....	50
—	—	60,348	—	Total, revenus de placements.....	51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
British Columbia**

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Other revenue from own sources:				
52	Contributions to non-trusted public service and teachers' pension plans.....	—	—	—	—
53	Fines and penalties.....	2,043	—	—	—
54	Miscellaneous.....	729	—	—	—
55	Total, other revenue from own sources.....	2,772	—	—	—
56	Total, gross general revenue from own sources.....	1,192,085	324,243	113,206	455,342
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	1,672	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	512	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	—	—	—	—
61	Equalization.....	—	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	51	—	—	—
64	Other.....	—	—	—	—
65	Sub-total.....	2,235	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	2,235	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	950	—	—	—
69	Protection of persons and property.....	283	—	—	—
70	Transportation and communications.....	2,341	—	—	—
71	Health.....	138,014	—	—	—
72	Social welfare.....	63,972	—	—	—
73	Education.....	34,584	—	—	—
74	Natural resources.....	3,013	—	—	—
75	Agriculture, trade and industry, and tourism.....	—	—	—	—
76	Environment.....	—	—	—	—
77	Recreation and culture.....	—	—	—	—
78	Labour and employment, and immigration.....	—	—	—	—
79	Housing.....	—	—	—	—
80	Supervision and development of regions and localities.....	—	—	—	—
81	Research establishments.....	—	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	248	—	—	—
84	Sub-total.....	243,404	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	—	—	—	—
87	Transportation and communications.....	—	—	—	—
88	Health.....	—	—	—	—
89	Social welfare.....	26,241	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	—	—	—	—
92	Agriculture, trade and industry, and tourism.....	—	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	—	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	—	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	26,241	—	—	—
102	Transfers from federal government enterprises.....	—	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	269,645	—	—	—
105	Total, transfers.....	271,880	—	—	—
106	Gross General Revenue.....	1,463,965	324,243	113,206	455,342

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Colombie-Britannique

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus		
milliers de dollars					
—	—	—	—	Autres revenus de sources propres:	
2,043	—	—	—	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	52
—	—	—	729	Amendes et pénalités	53
2,043	—	—	729	Divers	54
94,495	—	132,243	72,557	Total, autres revenus de sources propres	55
				Total, revenus généraux bruts de source propre	56
				Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
				Transferts de l'administration publique fédérale et ses entreprises:	
	1,672	—	—	Subventions statutaires	57
	512	—	—	Part de l'impôt fédéral sur le revenu des services privés	58
	—	—	—	d'utilité publique	59
	—	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	60
	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès	61
	—	—	—	Péréquation	62
—	51	—	—	Loi sur les programmes établis (Arrangements provisoires)	63
—	—	—	—	Subventions en remplacement d'impôt	64
—	2,235	—	—	Autres	65
—	—	—	—	Total partiel	66
—	2,235	—	—	Transferts des administrations publiques locales et leurs entreprises	67
				Total, transferts de nature générale	68
				Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
	950	—	—	Transferts de l'administration publique fédérale:	
	283	—	—	Administration publique générale	69
	2,341	—	—	Protection des personnes et des biens	70
138,014	—	—	—	Transports et communications	71
63,972	—	—	—	Santé	72
34,584	—	—	—	Bien-être social	73
3,013	—	—	—	Education	74
—	—	—	—	Ressources naturelles	75
—	—	—	—	Agriculture, commerce et industrie, et tourisme	76
—	—	—	—	Environnement	77
—	—	—	—	Loisirs et culture	78
—	—	—	—	Main-d'oeuvre, population active, et immigration	79
—	—	—	—	Logement	80
—	—	—	—	Surveillance et mise en valeur des régions et des localités	81
—	—	—	—	Etablissements de recherches	82
—	248	—	—	Propres entreprises publiques	83
—	243,404	—	—	Autres	84
				Total partiel	85
				Transferts des administrations publiques locales	
	—	—	—	Administration publique générale	86
	—	—	—	Protection des personnes et des biens	87
	—	—	—	Transports et communications	88
	—	—	—	Santé	89
—	26,241	—	—	Bien-être social	90
—	—	—	—	Education	91
—	—	—	—	Ressources naturelles	92
—	—	—	—	Agriculture, commerce et industrie, et tourisme	93
—	—	—	—	Environnement	94
—	—	—	—	Loisirs et culture	95
—	—	—	—	Main-d'oeuvre, population active, et immigration	96
—	—	—	—	Logement	97
—	—	—	—	Surveillance et mise en valeur des régions et des localités	98
—	—	—	—	Etablissements de recherches	99
—	—	—	—	Propres entreprises publiques	100
—	—	—	—	Autres	101
—	26,241	—	—	Total partiel	102
—	—	—	—	Transferts des entreprises publiques fédérales	103
—	—	—	—	Transferts des entreprises publiques locales	104
—	269,645	—	—	Total, transferts à usage précis	105
—	271,880	—	—	Total, transferts	106
94,495	271,880	132,243	72,557	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Yukon**

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income taxes.....	—	—	—	—
2	Payroll tax.....	—	—	—	—
3	Corporation income taxes.....	—	—	—	—
	Taxes on insurance premiums:				
4	Fire.....	—	—	—	—
5	General.....	—	—	—	—
6	Sub-total.....	—	—	—	—
7	Other taxes on corporations and businesses.....	—	—	—	—
8	Real and personal property taxes.....	1,025	—	—	1,025
9	General sales taxes.....	—	—	—	—
10	Motive fuel taxes.....	1,756	—	—	1,756
11	Alcoholic beverage taxes.....	274	—	—	274
12	Tobacco taxes.....	—	—	—	—
13	Taxes on amusements, admission to places of entertainment.....	16	—	—	16
14	Taxes on other commodities and services.....	—	—	—	—
	Taxes on estates, successions, and gifts:				
15	Estate tax.....	—	—	—	—
16	Succession duties.....	—	—	—	—
17	Gift taxes.....	—	—	—	—
18	Sub-total.....	—	—	—	—
19	Health insurance premiums.....	—	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	—	—	—	—
21	Vacation-with-pay contributions.....	—	—	—	—
22	Sub-total.....	—	—	—	—
23	Universal pension plan levies.....	—	—	—	—
24	Other taxes.....	2	—	—	2
25	Total, taxes.....	3,073	—	—	3,073
	Natural resource revenue:				
26	Fish and game.....	59	—	—	—
27	Forests.....	—	—	—	—
28	Mines.....	—	—	—	—
29	Oil and gas.....	—	—	—	—
30	Water power.....	—	—	—	—
31	Other.....	—	—	—	—
32	Total, natural resource revenue.....	59	—	—	—
	Privileges, licences and permits:				
33	Liquor control and regulation.....	24	—	—	24
34	Motor vehicles.....	492	—	—	390
35	Concessions and franchises.....	—	—	—	—
36	Other.....	35	—	—	34
37	Total, privileges, licences and permits.....	551	—	—	448
	Sales of goods and services:				
38	Institutional.....	141	—	—	—
	Intergovernment:				
39	Manpower training.....	326	—	—	—
40	Police.....	—	—	—	—
41	Other.....	—	—	—	—
42	Sub-total.....	326	—	—	—
43	General.....	1,438	—	—	—
44	Total, sales of goods and services.....	1,905	—	—	—
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	1,493	—	—	1,493
46	Other enterprises.....	—	—	—	—
47	Sub-total.....	1,493	—	—	1,493
48	Interest.....	305	—	—	—
49	Dividends.....	—	—	—	—
50	Other.....	—	—	—	—
51	Total, return on investments.....	1,798	—	—	1,493

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Yukon

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus		
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers.....	1
—	—	—	—	Impôt de feuille de paie.....	2
—	—	—	—	Impôts sur le revenu des sociétés.....	3
—	—	—	—	Taxes sur les primes d'assurance:	
—	—	—	—	Incendie.....	4
—	—	—	—	Général.....	5
—	—	—	—	Total partiel.....	6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises.....	7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....	8
—	—	—	—	Taxes générales de vente.....	9
—	—	—	—	Taxes sur les carburants.....	10
—	—	—	—	Taxes sur les boissons alcooliques.....	11
—	—	—	—	Taxes sur le tabac.....	12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée.....	13
—	—	—	—	Taxes sur les autres biens et services.....	14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	Taxes sur les biens transmis par décès.....	15
—	—	—	—	Droits de succession.....	16
—	—	—	—	Taxes sur les dons.....	17
—	—	—	—	Total partiel.....	18
—	—	—	—	Primes de services de santé.....	19
—	—	—	—	Impôts au titre de l'assurance sociale:	
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail.....	20
—	—	—	—	Contributions pour les congés payés.....	21
—	—	—	—	Total partiel.....	22
—	—	—	—	Prélèvements au titre des régimes de pension universel.....	23
—	—	—	—	Autres impôts.....	24
—	—	—	—	Total, impôts.....	25
59	—	—	—	Revenu au titre des ressources naturelles:	
—	—	—	—	Chasse et pêche.....	26
—	—	—	—	Forêts.....	27
—	—	—	—	Mines.....	28
—	—	—	—	Pétrole et gaz naturel.....	29
—	—	—	—	Ressources hydrauliques.....	30
—	—	—	—	Autres.....	31
59	—	—	—	Total, revenu au titre des ressources naturelles.....	32
—	—	—	—	Privilèges, licences et permis:	
96	—	—	6	Régies et réglementation des alcools.....	33
—	—	—	—	Véhicules automobiles.....	34
1	—	—	—	Concessions et franchises.....	35
—	—	—	—	Autres.....	36
97	—	—	6	Total, privilèges, licences et permis.....	37
—	—	—	141	Vente de biens et services:	
—	—	—	—	Etablissements.....	38
—	—	—	326	Administration publique:	
—	—	—	—	Formation de la main-d'oeuvre.....	39
—	—	—	—	Police.....	40
—	—	—	—	Autres.....	41
—	—	—	326	Total partiel.....	42
—	—	—	1,438	Général.....	43
—	—	—	1,905	Total, vente de biens et services.....	44
—	—	—	—	Revenus de placements:	
—	—	—	—	Remises des propres entreprises:	
—	—	—	—	Régies des alcools(bénéfices commerciaux).....	45
—	—	—	—	Autres entreprises.....	46
—	—	—	—	Total partiel.....	47
—	—	305	—	Intérêts.....	48
—	—	—	—	Dividendes.....	49
—	—	—	—	Autres.....	50
—	—	305	—	Total, revenus de placements.....	51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Yukon**

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
	Other revenue from own sources:				
52	Contributions to non-trusted public service and teachers' pension plans.....	—	—	—	—
53	Fines and penalties.....	39	—	—	—
54	Miscellaneous.....	—	—	—	—
55	Total, other revenue from own sources.....	39	—	—	—
56	Total, gross general revenue from own sources.....	7,425	—	—	5,015
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	—	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	142	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	—	—	—	—
61	Equalization.....	—	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	5,922	—	—	—
65	Sub-total.....	6,064	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	6,064	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	140	—	—	—
69	Protection of persons and property.....	1	—	—	—
70	Transportation and communications.....	3,848	—	—	—
71	Health.....	804	—	—	—
72	Social welfare.....	884	—	—	—
73	Education.....	1	—	—	—
74	Natural resources.....	—	—	—	—
75	Agriculture, trade and industry, and tourism.....	23	—	—	—
76	Environment.....	—	—	—	—
77	Recreation and culture.....	62	—	—	—
78	Labour and employment, and immigration.....	—	—	—	—
79	Housing.....	—	—	—	—
80	Supervision and development of regions and localities.....	—	—	—	—
81	Research establishments.....	—	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	4	—	—	—
84	Sub-total.....	5,766	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	—	—	—	—
87	Transportation and communications.....	—	—	—	—
88	Health.....	—	—	—	—
89	Social welfare.....	—	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	—	—	—	—
92	Agriculture, trade and industry, and tourism.....	—	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	—	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	—	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	—	—	—	—
102	Transfers from federal government enterprises.....	—	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	5,766	—	—	—
105	Total, transfers.....	11,830	—	—	—
106	Gross General Revenue.....	19,255	—	—	5,015

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts

Année financière terminée le 31 mars, 1971

Yukon

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus		
milliers de dollars					
				Autres revenus de sources propres:	
				Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	52
39				Amendes et pénalités	53
				Divers	54
39				Total, autres revenus de sources propres	55
194		305	1.912	Total, revenus généraux bruts de source propre	56
				Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
				Transferts de l'administration publique fédérale et ses entreprises:	
				Subventions statutaires	57
				Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	58
	142			Part de l'impôt fédéral sur le revenu non distribué des sociétés	59
				Part de l'impôt fédéral sur les biens transmis par décès	60
				Péréquation	61
				Loi sur les programmes établis (Arrangements provisoires)	62
				Subventions en remplacement d'impôt	63
	5.922			Autres	64
	6.064			Total partiel	65
				Transferts des administrations publiques locales et leurs entreprises	66
	6.064			Total, transferts de nature générale	67
				Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
	140			Administration publique générale	68
	1			Protection des personnes et des biens	69
	3.848			Transports et communications	70
	804			Santé	71
	884			Bien-être social	72
	1			Éducation	73
				Ressources naturelles	74
	23			Agriculture, commerce et industrie, et tourisme	75
				Environnement	76
	62			Loisirs et culture	77
				Main-d'œuvre, population active, et immigration	78
				Logement	79
				Surveillance et mise en valeur des régions et des localités	80
				Établissements de recherches	81
				Propres entreprises publiques	82
	4			Autres	83
	5.766			Total partiel	84
				Transferts des administrations publiques locales	
				Administration publique générale	85
				Protection des personnes et des biens	86
				Transports et communications	87
				Santé	88
				Bien-être social	89
				Éducation	90
				Ressources naturelles	91
				Agriculture, commerce et industrie, et tourisme	92
				Environnement	93
				Loisirs et culture	94
				Main-d'œuvre, population active, et immigration	95
				Logement	96
				Surveillance et mise en valeur des régions et des localités	97
				Établissements de recherches	98
				Propres entreprises publiques	99
				Autres	100
				Total partiel	101
				Transferts des entreprises publiques fédérales	102
				Transferts des entreprises publiques locales	103
	5.766			Total, transferts à usage précis	104
	11.830			Total, transferts	105
194	11.830	305	1.912	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Northwest Territories**

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income taxes.....	—	—	—	—
2	Payroll tax.....	—	—	—	—
3	Corporation income taxes.....	—	—	—	—
	Taxes on insurance premiums:				
4	Fire.....	—	—	—	—
5	General.....	—	—	—	—
6	Sub-total.....	—	—	—	—
7	Other taxes on corporations and businesses.....	—	—	—	—
8	Real and personal property taxes.....	15	—	—	15
9	General sales taxes.....	—	—	—	—
10	Motive fuel taxes.....	2,039	—	—	2,039
11	Alcoholic beverage taxes.....	—	—	—	—
12	Tobacco taxes.....	—	—	—	—
13	Taxes on amusements, admission to places of entertainment.....	—	—	—	—
14	Taxes on other commodities and services.....	826	—	—	826
	Taxes on estates, successions, and gifts:				
15	Estate tax.....	—	—	—	—
16	Succession duties.....	—	—	—	—
17	Gift taxes.....	—	—	—	—
18	Sub-total.....	—	—	—	—
19	Health insurance premiums.....	—	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	97	97	—	—
21	Vacation-with-pay contributions.....	—	—	—	—
22	Sub-total.....	97	97	—	—
23	Universal pension plan levies.....	—	—	—	—
24	Other taxes.....	—	—	—	—
25	Total, taxes.....	2,976	97	—	2,879
	Natural resource revenue:				
26	Fish and game.....	63	—	—	—
27	Forests.....	5	—	—	—
28	Mines.....	—	—	—	—
29	Oil and gas.....	—	—	—	—
30	Water power.....	—	—	—	—
31	Other.....	191	—	—	—
32	Total, natural resource revenue.....	258	—	—	—
	Privileges, licences and permits:				
33	Liquor control and regulation.....	101	—	—	101
34	Motor vehicles.....	195	—	—	155
35	Concessions and franchises.....	—	—	—	—
36	Other.....	58	—	—	57
37	Total, privileges, licences and permits.....	354	—	—	313
	Sales of goods and services:				
38	Institutional.....	—	—	—	—
	Intergovernment:				
39	Manpower training.....	403	—	—	—
40	Police.....	—	—	—	—
41	Other.....	601	—	—	—
42	Sub-total.....	1,003	—	—	—
43	General.....	3,772	—	—	—
44	Total, sales of goods and services.....	4,776	—	—	—
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	2,155	—	—	2,155
46	Other enterprises.....	—	—	—	—
47	Sub-total.....	2,155	—	—	2,155
48	Interest.....	388	—	—	—
49	Dividends.....	—	—	—	—
50	Other.....	—	—	—	—
51	Total, return on investments.....	2,543	—	—	2,155

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Territoires du Nord-Ouest

Economic classification Classification économique					
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus	Revenus généraux bruts	Ligne
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers.....	1
—	—	—	—	Impôt de feuille de paie.....	2
—	—	—	—	Impôts sur le revenu des sociétés.....	3
—	—	—	—	Taxes sur les primes d'assurance:	
—	—	—	—	Incendie.....	4
—	—	—	—	Général.....	5
—	—	—	—	Total partiel.....	6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises.....	7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....	8
—	—	—	—	Taxes générales de vente.....	9
—	—	—	—	Taxes sur les carburants.....	10
—	—	—	—	Taxes sur les boissons alcooliques.....	11
—	—	—	—	Taxes sur le tabac.....	12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée.....	13
—	—	—	—	Taxes sur les autres biens et services.....	14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	Taxes sur les biens transmis par décès.....	15
—	—	—	—	Droits de succession.....	16
—	—	—	—	Taxes sur les dons.....	17
—	—	—	—	Total partiel.....	18
—	—	—	—	Primes de services de santé.....	19
—	—	—	—	Impôts au titre de l'assurance sociale:	
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail.....	20
—	—	—	—	Contributions pour les congés payés.....	21
—	—	—	—	Total partiel.....	22
—	—	—	—	Prélèvements au titre des régimes de pension universel.....	23
—	—	—	—	Autres impôts.....	24
—	—	—	—	Total, impôts.....	25
50	—	—	13	Revenu au titre des ressources naturelles:	
—	—	—	5	Chasse et pêche.....	26
—	—	—	—	Forêts.....	27
—	—	—	—	Mines.....	28
—	—	—	—	Pétrole et gaz naturel.....	29
—	—	—	—	Ressources hydrauliques.....	30
—	—	—	191	Autres.....	31
50	—	—	208	Total, revenu au titre des ressources naturelles.....	32
—	—	—	—	Privilèges, licences et permis:	
38	—	—	2	Régies et réglementation des alcools.....	33
1	—	—	—	Véhicules automobiles.....	34
—	—	—	—	Concessions et franchises.....	35
—	—	—	—	Autres.....	36
39	—	—	2	Total, privilèges, licences et permis.....	37
—	—	—	—	Vente de biens et services:	
—	—	—	—	Etablissements.....	38
—	—	—	—	Administration publique:	
—	—	—	403	Formation de la main-d'oeuvre.....	39
—	—	—	—	Police.....	40
—	—	—	601	Autres.....	41
—	—	—	1.003	Total partiel.....	42
79	—	—	3.693	Général.....	43
79	—	—	4.697	Total, vente de biens et services.....	44
—	—	—	—	Revenus de placements:	
—	—	—	—	Remises des propres entreprises:	
—	—	—	—	Régies des alcools(bénéfices commerciaux).....	45
—	—	—	—	Autres entreprises.....	46
—	—	—	—	Total partiel.....	47
—	—	388	—	Intérêts.....	48
—	—	—	—	Dividendes.....	49
—	—	—	—	Autres.....	50
—	—	388	—	Total, revenus de placements.....	51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Northwest Territories**

Line	Gross general revenue	Total Table 1 — Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
	Other revenue from own sources:				
52	Contributions to non-trusted public service and teachers' pension plans.....	—	—	—	—
53	Fines and penalties.....	—	—	—	—
54	Miscellaneous.....	—	—	—	—
55	Total, other revenue from own sources.....	—	—	—	—
56	Total, gross general revenue from own sources.....	10,907	97	—	5,348
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies	—	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	—	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	—	—	—	—
61	Equalization.....	—	—	—	—
62	Established Programs (Interim Arrangements) Act.....	—	—	—	—
63	Grants in lieu of taxes.....	—	—	—	—
64	Other.....	26,598	—	—	—
65	Sub-total.....	26,598	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	26,598	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	3,120	—	—	—
69	Protection of persons and property	47	—	—	—
70	Transportation and communications	1,464	—	—	—
71	Health	2,307	—	—	—
72	Social welfare	492	—	—	—
73	Education	4	—	—	—
74	Natural resources	23	—	—	—
75	Agriculture, trade and industry, and tourism	—	—	—	—
76	Environment	—	—	—	—
77	Recreation and culture.....	34	—	—	—
78	Labour and employment, and immigration.....	—	—	—	—
79	Housing	1,913	—	—	—
80	Supervision and development of regions and localities.....	13,718	—	—	—
81	Research establishments.....	—	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other	—	—	—	—
84	Sub-total.....	23,121	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property	—	—	—	—
87	Transportation and communications	—	—	—	—
88	Health	12	—	—	—
89	Social welfare	—	—	—	—
90	Education	—	—	—	—
91	Natural resources	—	—	—	—
92	Agriculture, trade and industry, and tourism	—	—	—	—
93	Environment	—	—	—	—
94	Recreation and culture.....	—	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing	—	—	—	—
97	Supervision and development of regions and localities.....	—	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other	—	—	—	—
101	Sub-total.....	12	—	—	—
102	Transfers from federal government enterprises.....	—	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	23,134	—	—	—
105	Total, transfers.....	49,732	—	—	—
106	Gross General Revenue.....	60,639	97	—	5,348

Totals and sub-totals may not add due to rounding.

TABEAU 6. Classification économique des revenus généraux bruts

Année financière terminée le 31 mars, 1971

Territoires du Nord-Ouest

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus		
milliers de dollars					
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	52
-	-	-	-	Amendes et pénalités	53
-	-	-	-	Divers	54
-	-	-	-	Total, autres revenus de sources propres	55
167	-	388	4,907	Total, revenus généraux bruts de source propre	56
-	-	-	-	Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
-	-	-	-	Transferts de l'administration publique fédérale et ses entreprises:	
-	-	-	-	Subventions statutaires	57
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	58
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	59
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	60
-	-	-	-	Péréquation	61
-	-	-	-	Loi sur les programmes établis (Arrangements provisoires)	62
-	26,598	-	-	Subventions en remplacement d'impôt	63
-	-	-	-	Autres	64
-	26,598	-	-	Total partiel	65
-	-	-	-	Transferts des administrations publiques locales et leurs entreprises	66
-	26,598	-	-	Total, transferts de nature générale	67
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
-	3,120	-	-	Transferts de l'administration publique fédérale:	
-	47	-	-	Administration publique générale	68
-	1,464	-	-	Protection des personnes et des biens	69
-	2,307	-	-	Transports et communications	70
-	492	-	-	Santé	71
-	4	-	-	Bien-être social	72
-	23	-	-	Education	73
-	-	-	-	Ressources naturelles	74
-	-	-	-	Agriculture, commerce et industrie, et tourisme	75
-	-	-	-	Environnement	76
-	34	-	-	Loisirs et culture	77
-	-	-	-	Main-d'oeuvre, population active, et immigration	78
-	1,913	-	-	Logement	79
-	13,718	-	-	Surveillance et mise en valeur des régions et des localités	80
-	-	-	-	Etablissements de recherches	81
-	-	-	-	Propres entreprises publiques	82
-	-	-	-	Autres	83
-	23,121	-	-	Total partiel	84
-	-	-	-	Transferts des administrations publiques locales	
-	-	-	-	Administration publique générale	85
-	-	-	-	Protection des personnes et des biens	86
-	-	-	-	Transports et communications	87
-	12	-	-	Santé	88
-	-	-	-	Bien-être social	89
-	-	-	-	Education	90
-	-	-	-	Ressources naturelles	91
-	-	-	-	Agriculture, commerce et industrie, et tourisme	92
-	-	-	-	Environnement	93
-	-	-	-	Loisirs et culture	94
-	-	-	-	Main-d'oeuvre, population active, et immigration	95
-	-	-	-	Logement	96
-	-	-	-	Surveillance et mise en valeur des régions et des localités	97
-	-	-	-	Etablissements de recherches	98
-	-	-	-	Propres entreprises publiques	99
-	-	-	-	Autres	100
-	12	-	-	Total partiel	101
-	-	-	-	Transferts des entreprises publiques fédérales	102
-	-	-	-	Transferts des entreprises publiques locales	103
-	23,134	-	-	Total, transferts à usage précis	104
-	49,732	-	-	Total, transferts	105
167	49,732	388	4,907	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Canada**

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars					
	Taxes:				
1	Personal income taxes.....	2,752,508	2,752,508	—	—
2	Payroll tax.....	28,890	28,890	—	—
3	Corporation income taxes.....	763,010	—	763,010	—
	Taxes on insurance premiums:				
4	Fire.....	2,109	—	—	2,109
5	General.....	72,591	—	—	72,591
6	Sub-total.....	74,700	—	—	74,700
7	Other taxes on corporations and businesses.....	76,501	—	—	76,501
8	Real and personal property taxes.....	49,588	—	—	49,588
9	General sales taxes.....	1,786,462	—	—	1,786,462
10	Motive fuel taxes.....	1,093,934	—	—	1,093,934
11	Alcoholic beverage taxes.....	1,115	—	—	1,115
12	Tobacco taxes.....	192,550	—	—	192,550
13	Taxes on amusements, admission to places of entertainment.....	43,530	—	—	43,530
14	Taxes on other commodities and services.....	74,032	—	—	74,032
	Taxes on estates, successions, and gifts:				
15	Estate tax.....	—	—	—	—
16	Succession duties.....	158,060	158,060	—	—
17	Gift taxes.....	—	—	—	—
18	Sub-total.....	158,060	158,060	—	—
19	Health insurance premiums.....	791,265	—	—	—
	Social insurance levies:				
20	Workmen's compensation contributions.....	319,344	319,344	—	—
21	Vacation-with-pay contributions.....	462	462	—	—
22	Sub-total.....	319,806	319,806	—	—
23	Universal pension plan levies.....	272,894	272,894	—	—
24	Other taxes.....	27,537	—	—	27,518
25	Total, taxes.....	8,506,381	3,532,159	763,010	3,419,929
	Natural resource revenue:				
26	Fish and game.....	27,016	—	—	2,426
27	Forests.....	125,122	—	16,226	16,781
28	Mines.....	76,548	—	56,565	7,939
29	Oil and gas.....	303,980	—	—	46,663
30	Water power.....	50,116	—	—	30,488
31	Other.....	19,136	—	—	13,905
32	Total, natural resource revenue.....	601,918	—	72,791	118,202
	Privileges, licences and permits:				
33	Liquor control and regulation.....	97,228	—	—	97,228
34	Motor vehicles.....	380,374	—	—	206,778
35	Concessions and franchises.....	172	—	—	—
36	Other.....	26,319	—	—	20,298
37	Total, privileges, licences and permits.....	504,094	—	—	324,304
	Sales of goods and services:				
38	Institutional.....	39,514	—	—	—
	Intergovernment:				
39	Manpower training.....	129,249	—	—	—
40	Police.....	450	—	—	—
41	Other.....	1,939	—	—	—
42	Sub-total.....	131,637	—	—	—
43	General.....	195,232	—	—	6,631
44	Total, sales of goods and services.....	366,383	—	—	6,631
	Return on investments:				
	Remittances from own enterprises:				
45	Liquor boards(trading profits).....	450,183	—	—	450,183
46	Other enterprises.....	44,932	—	—	—
47	Sub-total.....	495,115	—	—	450,183
48	Interest.....	735,803	—	—	—
49	Dividends.....	72	—	—	—
50	Other.....	10,011	—	—	—
51	Total, return on investments.....	1,241,001	—	—	450,183

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Canada

Economic classification Classification économique				Revenus généraux bruts	
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenus de placements	Other revenue — Autres revenus		Ligne
milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers.....	1
—	—	—	—	Impôt de feuille de paie.....	2
—	—	—	—	Impôts sur le revenu des sociétés.....	3
—	—	—	—	Taxes sur les primes d'assurance:	
—	—	—	—	Incendie.....	4
—	—	—	—	Général.....	5
—	—	—	—	Total partiel.....	6
—	—	—	—	Taxes de toute autre nature sur les sociétés et les entreprises.....	7
—	—	—	—	Impôts immobiliers et sur la propriété personnelle.....	8
—	—	—	—	Taxes générales de vente.....	9
—	—	—	—	Taxes sur les carburants.....	10
—	—	—	—	Taxes sur les boissons alcooliques.....	11
—	—	—	—	Taxes sur le tabac.....	12
—	—	—	—	Taxes sur les spectacles et les billets d'entrée.....	13
—	—	—	—	Taxes sur les autres biens et services.....	14
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons:	
—	—	—	—	Taxes sur les biens transmis par décès.....	15
—	—	—	—	Droits de succession.....	16
—	—	—	—	Taxes sur les dons.....	17
—	—	—	—	Total partiel.....	18
791,265	—	—	—	Primes de services de santé.....	19
—	—	—	—	Impôts au titre de l'assurance sociale:	
—	—	—	—	Contributions aux caisses d'indemnisation des accidents du travail.....	20
—	—	—	—	Contributions pour les congés payés.....	21
—	—	—	—	Total partiel.....	22
—	—	—	—	Prélèvements au titre des régimes de pension universel.....	23
—	—	—	20	Autres impôts.....	24
791,265	—	—	20	Total, impôts.....	25
22,157	—	—	2,434	Revenu au titre des ressources naturelles:	
—	—	91,016	1,099	Chasse et pêche.....	26
—	—	10,550	1,493	Forêts.....	27
—	—	230,260	27,056	Mines.....	28
—	—	19,377	251	Pétrole et gaz naturel.....	29
—	—	706	4,525	Ressources hydrauliques.....	30
—	—	—	—	Autres.....	31
22,157	—	351,909	36,858	Total, revenu au titre des ressources naturelles.....	32
—	—	—	—	Privileges, licences et permis:	
164,305	—	—	9,292	Régies et réglementation des alcools.....	33
—	—	—	172	Véhicules automobiles.....	34
905	—	1	5,114	Concessions et franchises.....	35
—	—	—	—	Autres.....	36
165,209	—	1	14,579	Total, privilèges, licences et permis.....	37
—	—	—	39,514	Vente de biens et services:	
—	—	—	—	Etablissements.....	38
—	—	—	129,249	Administration publique:	
—	—	—	450	Formation de la main-d'oeuvre.....	39
—	—	—	1,939	Police.....	40
—	—	—	—	Autres.....	41
—	—	—	131,637	Total partiel.....	42
152	—	—	188,449	Général.....	43
152	—	—	359,600	Total, vente de biens et services.....	44
—	—	—	—	Revenus de placements:	
—	—	—	—	Remises des propres entreprises:	
—	—	44,932	—	Régies des alcools(bénéfices commerciaux).....	45
—	—	—	—	Autres entreprises.....	46
—	—	44,932	—	Total partiel.....	47
—	—	735,803	—	Intérêts.....	48
—	—	72	—	Dividendes.....	49
—	—	9,141	871	Autres.....	50
—	—	789,947	871	Total, revenus de placements.....	51

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 6. Economic Classification of Gross General Revenue
For the Fiscal Year Ended March 31, 1971
Canada**

Line	Gross general revenue	Total Table 1 Total Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars		
	Other revenue from own sources:				
52	Contributions to non-trusted public service and teachers' pension plans.....	79,532	79,532	—	—
53	Fines and penalties.....	48,734	—	—	—
54	Miscellaneous.....	9,443	352	—	5,190
55	Total, other revenue from own sources.....	137,709	79,884	—	5,190
56	Total, gross general revenue from own sources.....	11,357,485	3,612,042	835,801	4,324,439
	General purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government and its enterprises:				
57	Statutory subsidies.....	31,640	—	—	—
58	Share of federal income tax on privately-owned public power utilities.....	24,037	—	—	—
59	Share of federal tax on corporation undistributed income.....	—	—	—	—
60	Share of federal estate tax.....	64,273	—	—	—
61	Equalization.....	898,198	—	—	—
62	Established Programs (Interim Arrangements) Act.....	210,540	—	—	—
63	Grants in lieu of taxes.....	751	—	—	—
64	Other.....	10,330	—	—	—
65	Sub-total.....	1,239,770	—	—	—
66	Transfers from local governments and their enterprises.....	—	—	—	—
67	Total, general purpose transfers.....	1,239,770	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	Transfers from the federal government:				
68	General government.....	34,169	—	—	—
69	Protection of persons and property.....	4,684	—	—	—
70	Transportation and communications.....	76,958	—	—	—
71	Health.....	1,183,340	—	—	—
72	Social welfare.....	385,762	—	—	—
73	Education.....	554,316	—	—	—
74	Natural resources.....	19,302	—	—	—
75	Agriculture, trade and industry, and tourism.....	19,908	—	—	—
76	Environment.....	5,612	—	—	—
77	Recreation and culture.....	7,229	—	—	—
78	Labour and employment, and immigration.....	3,425	—	—	—
79	Housing.....	3,580	—	—	—
80	Supervision and development of regions and localities.....	71,989	—	—	—
81	Research establishments.....	132	—	—	—
82	Own enterprises.....	—	—	—	—
83	Other.....	252	—	—	—
84	Sub-total.....	2,370,659	—	—	—
	Transfers from local governments:				
85	General government.....	—	—	—	—
86	Protection of persons and property.....	727	—	—	—
87	Transportation and communications.....	4,503	—	—	—
88	Health.....	3,268	—	—	—
89	Social welfare.....	27,563	—	—	—
90	Education.....	—	—	—	—
91	Natural resources.....	21	—	—	—
92	Agriculture, trade and industry, and tourism.....	6	—	—	—
93	Environment.....	—	—	—	—
94	Recreation and culture.....	38	—	—	—
95	Labour and employment, and immigration.....	—	—	—	—
96	Housing.....	—	—	—	—
97	Supervision and development of regions and localities.....	1,388	—	—	—
98	Research establishments.....	—	—	—	—
99	Own enterprises.....	—	—	—	—
100	Other.....	—	—	—	—
101	Sub-total.....	37,513	—	—	—
102	Transfers from federal government enterprises.....	9,236	—	—	—
103	Transfers from local government enterprises.....	—	—	—	—
104	Total, specific purpose transfers.....	2,417,408	—	—	—
105	Total, transfers.....	3,657,178	—	—	—
106	Gross General Revenue.....	15,014,663	3,612,042	835,801	4,324,439

Totals and sub-totals may not add due to rounding.

TABLEAU 6. Classification économique des revenus généraux bruts
Année financière terminée le 31 mars, 1971
Canada

Economic classification Classification économique				Revenus généraux bruts	Ligne
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenus de placements	Other revenue Autres revenus		
milliers de dollars					
—	—	—	—	Autres revenus de sources propres:	
48,632	—	—	102	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	52
60	—	—	3,841	Amendes et pénalités	53
48,692	—	—	3,943	Divers	54
				Total, autres revenus de sources propres	55
1,027,475	—	1,141,858	415,870	Total, revenus généraux bruts de source propre	56
				Transferts de nature générale d'autres niveaux d'administration publique et de leurs entreprises:	
				Transferts de l'administration publique fédérale et ses entreprises:	
—	31,640	—	—	Subventions statutaires	57
—	24,037	—	—	Part de l'impôt fédéral sur le revenu des services privés	58
—	—	—	—	d'utilité publique	59
—	64,273	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	60
—	898,198	—	—	Part de l'impôt fédéral sur les biens transmis par décès	61
—	210,540	—	—	Péréquation	62
—	751	—	—	Loi sur les programmes établis (Arrangements provisoires)	63
—	10,330	—	—	Subventions en remplacement d'impôt	64
—	1,239,770	—	—	Autres	65
—	—	—	—	Total partiel	66
—	1,239,770	—	—	Transferts des administrations publiques locales et leurs entreprises	67
				Total, transferts de nature générale	68
				Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
—	34,169	—	—	Transferts de l'administration publique fédérale:	
—	4,684	—	—	Administration publique générale	69
—	76,958	—	—	Protection des personnes et des biens	70
—	1,183,340	—	—	Transports et communications	71
—	385,762	—	—	Santé	72
—	554,316	—	—	Bien-être social	73
—	19,302	—	—	Education	74
—	19,908	—	—	Ressources naturelles	75
—	5,612	—	—	Agriculture, commerce et industrie, et tourisme	76
—	7,229	—	—	Environnement	77
—	3,425	—	—	Loisirs et culture	78
—	3,580	—	—	Main-d'oeuvre, population active, et immigration	79
—	71,989	—	—	Logement	80
—	132	—	—	Surveillance et mise en valeur des régions et des localités	81
—	252	—	—	Etablissements de recherches	82
—	—	—	—	Propres entreprises publiques	83
—	2,370,659	—	—	Autres	84
				Total partiel	85
—	—	—	—	Transferts des administrations publiques locales	
—	727	—	—	Administration publique générale	86
—	4,503	—	—	Protection des personnes et des biens	87
—	3,268	—	—	Transports et communications	88
—	27,563	—	—	Santé	89
—	—	—	—	Bien-être social	90
—	21	—	—	Education	91
—	6	—	—	Ressources naturelles	92
—	—	—	—	Agriculture, commerce et industrie, et tourisme	93
—	38	—	—	Environnement	94
—	—	—	—	Loisirs et culture	95
—	—	—	—	Main-d'oeuvre, population active, et immigration	96
—	—	—	—	Logement	97
—	1,388	—	—	Surveillance et mise en valeur des régions et des localités	98
—	—	—	—	Etablissements de recherches	99
—	—	—	—	Propres entreprises publiques	100
—	—	—	—	Autres	101
—	37,513	—	—	Total partiel	102
—	9,236	—	—	Transferts des entreprises publiques fédérales	103
—	—	—	—	Transferts des entreprises publiques locales	104
—	2,417,408	—	—	Total, transferts à usage précis	105
—	3,657,178	—	—	Total, transferts	106
1,027,475	3,657,178	1,141,858	415,870	Revenus généraux bruts	106

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Newfoundland**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	1,343	1,341	2
2	Administrative.....	11,605	11,476	—
3	Contributions to trustee and pension payments from non-trusted public service pension plans.....	2,580	66	2,515
4	Other	134	134	—
5	Total, general government	15,662	13,017	2,516
	Protection of persons and property:			
6	Courts of law	851	851	—
7	Correctional services	1,662	1,662	—
8	Police services.....	4,051	4,051	—
9	Firefighting services.....	1,426	1,426	—
10	Regulatory services.....	1,099	1,091	8
11	Other	503	501	2
12	Total, protection of persons and property	9,592	9,583	9
	Transportation and communications:			
13	Air.....	—	—	—
14	Road.....	51,706	49,849	—
15	Rail	—	—	—
16	Water	94	94	—
17	Telecommunications	—	—	—
18	Other	485	485	—
19	Total, transportation and communications.....	52,285	50,428	—
	Health:			
20	Hospital care	55,433	6,439	—
21	Medical care	16,974	16,939	35
22	Preventive services.....	1,875	1,869	6
23	Other	770	716	54
24	Total, health	75,052	25,963	95
	Social welfare:			
25	Universal pension plans.....	803	803	—
26	Family and youth allowances	—	—	—
27	Workmen's compensation.....	4,921	554	4,317
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	43,049	4,358	38,691
29	Other	591	591	—
30	Total, social welfare	49,365	6,307	43,008
	Education:			
31	Primary and secondary	63,995	4,120	59,867
32	Post-secondary.....	23,720	5,450	18,269
33	Special retraining services.....	7,694	6,918	776
34	Other	3,448	954	2,494
35	Total, education	98,856	17,442	81,406
	Natural resources:			
36	Fish and game.....	4,508	3,487	30
37	Forests.....	1,239	1,239	—
38	Mines	246	246	—
39	Oil and gas	—	—	—
40	Water power.....	—	—	—
41	Other	584	584	—
42	Total, natural resources	6,577	5,557	30

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes

Année financière terminée le 31 mars, 1971

Terre-Neuve

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business Transferts aux entreprises	Transfers to other levels of government(2) Transferts à d'autres niveaux d'administration publique(2)	Other expenditure Autres dépenses		
milliers de dollars				
—	—	—	Administration publique générale:	
129	—	—	Exécutif et législatif.....	1
—	—	—	Administration.....	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
—	—	—	Autres.....	4
129	—	—	Total, administration publique générale.....	5
—	—	—	Protection des personnes et des biens:	
—	—	—	Tribunaux.....	6
—	—	—	Services de correction.....	7
—	—	—	Police.....	8
—	—	—	Lutte contre les incendies.....	9
—	—	—	Services réglementaires.....	10
—	—	—	Autres.....	11
—	—	—	Total, protection des personnes et des biens.....	12
—	—	—	Transports et communications:	
—	—	—	Air.....	13
—	1,856	—	Route.....	14
—	—	—	Chemin de fer.....	15
—	—	—	Eau.....	16
—	—	—	Télécommunications.....	17
—	—	—	Autres.....	18
—	1,856	—	Total, transports et communications.....	19
—	48,994	—	Santé:	
—	—	—	Soins hospitaliers.....	20
—	—	—	Soins médicaux.....	21
—	—	—	Services de prévention.....	22
—	—	—	Autres.....	23
—	48,994	—	Total, santé.....	24
—	—	—	Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	50	Indemnisation des accidents du travail.....	27
—	—	—	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.....	28
—	—	—	Autres.....	29
—	—	50	Total, bien-être social.....	30
8	—	—	Éducation:	
—	—	—	Elémentaire et secondaire.....	31
—	—	—	Postsecondaire.....	32
—	—	—	Services spéciaux de recyclage.....	33
—	—	—	Autres.....	34
8	—	—	Total, éducation.....	35
991	—	—	Ressources naturelles:	
—	—	—	Chasse et pêche.....	36
—	—	—	Forêts.....	37
—	—	—	Mines.....	38
—	—	—	Pétrole et gaz naturel.....	39
—	—	—	Energie hydraulique.....	40
—	—	—	Autres.....	41
991	—	—	Total, ressources naturelles.....	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Newfoundland**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	3,114	3,010	25
44	Trade and industry	15,462	765	41
45	Tourism	2,603	2,566	37
46	Total, agriculture, trade and industry, and tourism	21,179	6,341	102
	Environment:			
47	Water purification and supply	2,090	—	—
48	Pollution control	253	216	—
49	Other	—	—	—
50	Total, environment	2,343	216	—
	Recreation and culture:			
51	Recreational facilities	1,101	970	132
52	Cultural facilities	1,134	985	149
53	Other	11	6	5
54	Total, recreation and culture	2,247	1,961	286
	Labour and employment, and immigration:			
55	Labour and employment	—	—	—
56	Immigration	—	—	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	—	—	—
	Housing:			
59	General assistance	5,334	889	970
60	Home buyer assistance	—	—	—
61	Real property tax subsidies	—	—	—
62	Total, housing	5,334	889	970
63	Supervision and development of regions and localities	14,610	13,372	2
64	Research establishments	—	—	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	10	—	—
66	Other	2,911	—	—
67	Total, general purpose transfers to local governments	2,921	—	—
68	Transfers to own enterprises	270	—	—
	Debt charges:			
69	Interest	37,587	—	37,587
70	Other	155	126	—
71	Total, debt charges	37,742	126	37,587
72	Other	—	—	—
73	Gross General Expenditure	394,036	151,203	166,011

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Terre-Neuve

Economic classification — Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres échelons d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
79	—	—	Agriculture, commerce et industrie, et tourisme:	
14,657	—	—	Agriculture	43
—	—	—	Commerce et industrie	44
—	—	—	Tourisme	45
14,736	—	—	Total, agriculture, commerce et industrie, et tourisme	46
			Environnement:	
—	2,090	—	Purification et distribution de l'eau	47
—	—	36	Contrôle de la pollution	48
—	—	—	Autres	49
—	2,090	36	Total, environnement	50
			Loisirs et culture:	
—	—	—	Installations récréatives	51
—	—	—	Installations culturelles	52
—	—	—	Autres	53
—	—	—	Total, loisirs et culture	54
			Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
			Logement:	
1,297	2,178	—	Aide générale	59
—	—	—	Aide aux acheteurs de maison	60
—	—	—	Subventions pour impôts immobiliers	61
1,297	2,178	—	Total, logement	62
—	1,236	—	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
			Transferts de nature générale aux administrations publiques locales:	
—	10	—	Subventions en remplacement d'impôt	65
—	2,911	—	Autres	66
—	2,921	—	Total, transferts de nature générale aux administrations publiques locales	67
270	—	—	Transferts à ses propres entreprises	68
			Service de la dette:	
—	—	—	Intérêts	69
—	—	29	Autres	70
—	—	29	Total, service de la dette	71
—	—	—	Autres	72
17,431	59,277	115	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Prince Edward Island**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	566	563	3
2	Administrative.....	4,458	4,458	—
3	Contributions to trustee and pension payments from non-trusted public service pension plans.....	257	257	—
4	Other	535	340	134
5	Total, general government	5,816	5,619	136
	Protection of persons and property:			
6	Courts of law	199	199	—
7	Correctional services	178	178	—
8	Police services.....	417	417	—
9	Firefighting services.....	80	34	—
10	Regulatory services.....	632	632	—
11	Other	93	93	—
12	Total, protection of persons and property	1,599	1,553	—
	Transportation and communications:			
13	Air.....	—	—	—
14	Road.....	13,016	12,951	—
15	Rail.....	18	18	—
16	Water	96	6	—
17	Telecommunications.....	—	—	—
18	Other	—	—	—
19	Total, transportation and communications.....	13,129	12,976	—
	Health:			
20	Hospital care	10,678	2,415	263
21	Medical care	1,763	1,318	445
22	Preventive services.....	538	538	—
23	Other	1,306	1,290	16
24	Total, health	14,285	5,561	724
	Social welfare:			
25	Universal pension plans.....	—	—	—
26	Family and youth allowances	—	—	—
27	Workmen's compensation.....	482	129	353
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	8,295	2,356	5,739
29	Other	225	212	13
30	Total, social welfare	9,002	2,698	6,105
	Education:			
31	Primary and secondary	12,462	1,905	73
32	Post-secondary.....	6,051	—	6,051
33	Special retraining services.....	2,173	2,169	5
34	Other	107	101	7
35	Total, education	20,793	4,174	6,135
	Natural resources:			
36	Fish and game.....	582	575	1
37	Forests.....	159	159	—
38	Mines	—	—	—
39	Oil and gas.....	10	10	—
40	Water power.....	58	58	—
41	Other	127	124	3
42	Total, natural resources	937	927	4

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Île-du-Prince-Édouard

Economic classification — Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres niveaux d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
			Administration publique générale:	
—	—	—	Exécutif et législatif.....	1
—	—	—	Administration.....	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
61	—	—	Autres.....	4
61	—	—	Total, administration publique générale.....	5
			Protection des personnes et des biens:	
—	—	—	Tribunaux.....	6
—	—	—	Services de correction.....	7
—	—	—	Police.....	8
—	46	—	Lutte contre les incendies.....	9
—	—	—	Services réglementaires.....	10
—	—	—	Autres.....	11
—	46	—	Total, protection des personnes et des biens.....	12
			Transports et communications:	
—	—	—	Air.....	13
—	65	—	Route.....	14
—	—	—	Chemin de fer.....	15
89	—	—	Eau.....	16
—	—	—	Télécommunications.....	17
—	—	—	Autres.....	18
89	65	—	Total, transports et communications.....	19
			Santé:	
—	8,000	—	Soins hospitaliers.....	20
—	—	—	Soins médicaux.....	21
—	—	—	Services de prévention.....	22
—	—	—	Autres.....	23
—	8,000	—	Total, santé.....	24
			Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	—	Indemnisation des accidents du travail.....	27
—	—	200	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.....	28
—	—	—	Autres.....	29
—	—	200	Total, bien-être social.....	30
			Éducation:	
—	10,484	—	Elémentaire et secondaire.....	31
—	—	—	Postsecondaire.....	32
—	—	—	Services spéciaux de recyclage.....	33
—	—	—	Autres.....	34
—	10,484	—	Total, éducation.....	35
			Ressources naturelles:	
7	—	—	Chasse et pêche.....	36
—	—	—	Forêts.....	37
—	—	—	Mines.....	38
—	—	—	Pétrole et gaz naturel.....	39
—	—	—	Energie hydraulique.....	40
—	—	—	Autres.....	41
7	—	—	Total, ressources naturelles.....	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Prince Edward Island**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	2,009	1,277	279
44	Trade and industry	2,650	2,263	81
45	Tourism	594	590	4
46	Total, agriculture, trade and industry, and tourism	5,254	4,131	364
	Environment:			
47	Water purification and supply	554	73	—
48	Pollution control	584	584	—
49	Other	—	—	—
50	Total, environment	1,138	657	—
	Recreation and culture:			
51	Recreational facilities	1,163	1,151	13
52	Cultural facilities	294	294	—
53	Other	—	—	—
54	Total, recreation and culture	1,458	1,445	13
	Labour and employment, and immigration:			
55	Labour and employment	95	95	—
56	Immigration	—	—	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	95	95	—
	Housing:			
59	General assistance	1,870	1,470	400
60	Home buyer assistance	—	—	—
61	Real property tax subsidies	—	—	—
62	Total, housing	1,870	1,470	400
63	Supervision and development of regions and localities	825	516	309
64	Research establishments	—	—	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	43	—	—
66	Other	518	—	—
67	Total, general purpose transfers to local governments	560	—	—
68	Transfers to own enterprises	703	—	—
	Debt charges:			
69	Interest	7,526	—	7,526
70	Other	120	—	114
71	Total, debt charges	7,646	—	7,640
72	Other	—	—	—
73	Gross General Expenditure	85,111	41,819	21,830

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Île-du-Prince-Édouard

Economic classification — Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres échelons d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
453	—	—	Agriculture, commerce et industrie, et tourisme:	
—	12	294	Agriculture	43
—	—	—	Commerce et industrie	44
—	—	—	Tourisme	45
453	12	294	Total, agriculture, commerce et industrie, et tourisme	46
—	482	—	Environnement:	
—	—	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
—	482	—	Total, environnement	50
—	—	—	Loisirs et culture:	
—	—	—	Installations récréatives	51
—	—	—	Installations culturelles	52
—	—	—	Autres	53
—	—	—	Total, loisirs et culture	54
—	—	—	Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
—	—	—	Logement:	
—	—	—	Aide générale	59
—	—	—	Aide aux acheteurs de maison	60
—	—	—	Subventions pour impôts immobiliers	61
—	—	—	Total, logement	62
—	—	—	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
—	43	—	Transferts de nature générale aux administrations publiques locales:	
—	518	—	Subventions en remplacement d'impôt	65
—	—	—	Autres	66
—	560	—	Total, transferts de nature générale aux administrations publiques locales	67
703	—	—	Transferts à ses propres entreprises	68
—	—	—	Service de la dette:	
—	—	—	Intérêts	69
—	—	6	Autres	70
—	—	6	Total, service de la dette	71
—	—	—	Autres	72
1,313	19,648	501	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Nova Scotia**

Line	Gross general expenditure	Total Table 2 Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services Achats de biens et services	Transfers to persons(1) Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	2,046	2,046	—
2	Administrative	12,245	12,173	—
3	Contributions to trustee and pension payments from non-trusted public service pension plans	9,036	9,036	—
4	Other	721	275	407
5	Total, general government	24,048	23,529	407
	Protection of persons and property:			
6	Courts of law	2,523	1,023	—
7	Correctional services	2,314	2,260	27
8	Police services.....	2,413	2,413	—
9	Firefighting services.....	975	975	—
10	Regulatory services.....	2,760	2,747	—
11	Other	1,680	1,680	—
12	Total, protection of persons and property	12,665	11,099	27
	Transportation and communications:			
13	Air.....	—	—	—
14	Road.....	64,684	64,449	—
15	Rail	128	128	—
16	Water	937	799	—
17	Telecommunications	—	—	—
18	Other	—	—	—
19	Total, transportation and communications.....	65,749	65,375	—
	Health:			
20	Hospital care	85,070	9,554	159
21	Medical care	33,283	33,283	—
22	Preventive services.....	976	862	114
23	Other	8,150	7,200	138
24	Total, health	127,479	50,898	412
	Social welfare:			
25	Universal pension plans.....	—	—	—
26	Family and youth allowances	—	—	—
27	Workmen's compensation.....	7,557	1,367	6,171
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	29,924	2,892	18,415
29	Other	2,636	1,290	1,285
30	Total, social welfare	40,117	5,550	25,871
	Education:			
31	Primary and secondary	78,144	10,672	2,478
32	Post-secondary.....	42,086	6,261	35,805
33	Special retraining services.....	4,096	4,068	28
34	Other	6,269	4,492	1,210
35	Total, education	130,595	25,492	39,521
	Natural resources:			
36	Fish and game.....	1,685	1,600	—
37	Forests.....	1,766	1,316	16
38	Mines	3,184	1,118	499
39	Oil and gas	—	—	—
40	Water power.....	—	—	—
41	Other	1,271	1,271	—
42	Total, natural resources	7,907	5,305	515

See footnote(s) at end of table.

TABEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Nouvelle-Écosse

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres niveaux d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
—	—	—	Administration publique générale:	
3	69	—	Exécutif et législatif.....	1
—	—	—	Administration	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des	3
—	39	—	régimes de pension de la fonction publique non constitués en fiducie.....	4
3	108	—	Autres.....	5
			Total, administration publique générale.....	5
—	1,500	—	Protection des personnes et des biens:	
—	27	—	Tribunaux.....	6
—	—	—	Services de correction	7
—	—	—	Police.....	8
—	—	—	Lutte contre les incendies.....	9
—	—	12	Services réglementaires.....	10
—	—	—	Autres.....	11
—	1,527	12	Total, protection des personnes et des biens.....	12
—	—	—	Transports et communications:	
—	236	—	Air.....	13
—	—	—	Route.....	14
138	—	—	Chemin de fer.....	15
—	—	—	Eau	16
—	—	—	Télécommunications.....	17
—	—	—	Autres.....	18
138	236	—	Total, transports et communications.....	19
—	75,357	—	Santé:	
—	—	—	Soins hospitaliers.....	20
—	—	—	Soins médicaux.....	21
—	812	—	Services de prévention.....	22
—	—	—	Autres.....	23
—	76,169	—	Total, santé	24
—	—	—	Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	18	Indemnisation des accidents du travail.....	27
—	8,617	—	Aide aux invalides, handicapés, chômeurs et autres	28
—	61	—	personnes nécessiteuses.....	29
—	8,678	18	Total, bien-être social.....	30
—	64,979	15	Éducation:	
—	—	20	Elémentaire et secondaire.....	31
—	—	—	Postsecondaire	32
—	537	—	Services spéciaux de recyclage.....	33
—	—	30	Autres.....	34
—	65,516	65	Total, éducation	35
—	85	—	Ressources naturelles:	
435	—	—	Chasse et pêche	36
1,567	—	—	Forêts	37
—	—	—	Mines	38
—	—	—	Pétrole et gaz naturel.....	39
—	—	—	Energie hydraulique.....	40
—	—	—	Autres.....	41
2,002	85	—	Total, ressources naturelles	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Nova Scotia**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	6,444	4,506	408
44	Trade and industry	5,856	3,536	67
45	Tourism	2,850	2,103	54
46	Total, agriculture, trade and industry, and tourism	15,151	10,145	529
	Environment:			
47	Water purification and supply	809	333	—
48	Pollution control	2	2	—
49	Other	209	209	—
50	Total, environment	1,020	544	—
	Recreation and culture:			
51	Recreational facilities	578	517	61
52	Cultural facilities	2,334	1,440	894
53	Other	257	257	—
54	Total, recreation and culture	3,168	2,213	955
	Labour and employment, and immigration:			
55	Labour and employment	538	516	22
56	Immigration	—	—	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	538	516	22
	Housing:			
59	General assistance	1,176	815	218
60	Home buyer assistance	—	—	—
61	Real property tax subsidies	—	—	—
62	Total, housing	1,176	815	218
63	Supervision and development of regions and localities	8,826	796	7
64	Research establishments	958	958	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	474	—	—
66	Other	2,610	—	—
67	Total, general purpose transfers to local governments	3,083	—	—
68	Transfers to own enterprises	3,441	—	—
	Debt charges:			
69	Interest	56,211	—	56,211
70	Other	2,233	1,108	—
71	Total, debt charges	58,444	1,108	56,211
72	Other	—	—	—
73	Gross General Expenditure	504,363	204,344	124,694

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Nouvelle-Écosse

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres échelons d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
			Agriculture, commerce et industrie, et tourisme:	
1,258	272	—	Agriculture	43
1,643	—	611	Commerce et industrie	44
693	—	—	Tourisme	45
3,595	272	611	Total, agriculture, commerce et industrie, et tourisme	46
			Environnement:	
—	476	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
—	476	—	Total, environnement	50
			Loisirs et culture:	
—	—	—	Installations récréatives	51
—	—	—	Installations culturelles	52
—	—	—	Autres	53
—	—	—	Total, loisirs et culture	54
			Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
			Logement:	
126	17	—	Aide générale	59
—	—	—	Aide aux acheteurs de maison	60
—	—	—	Subventions pour impôts immobiliers	61
126	17	—	Total, logement	62
—	8,023	—	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
			Transferts de nature générale aux administrations publiques locales:	
—	474	—	Subventions en remplacement d'impôt	65
—	2,610	—	Autres	66
—	3,083	—	Total, transferts de nature générale aux administrations publiques locales	67
3,441	—	—	Transferts à ses propres entreprises	68
			Service de la dette:	
—	—	—	Intérêts	69
—	—	1,124	Autres	70
—	—	1,124	Total, service de la dette	71
—	—	—	Autres	72
9,304	164,190	1,830	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
New Brunswick**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	2,462	2,462	—
2	Administrative.....	13,765	12,014	9
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.....	6,681	3,566	3,115
4	Other.....	4,481	3,283	924
5	Total, general government.....	27,389	21,325	4,047
	Protection of persons and property:			
6	Courts of law.....	1,700	1,700	—
7	Correctional services.....	1,620	1,589	31
8	Police services.....	2,040	2,040	—
9	Firefighting services.....	96	96	—
10	Regulatory services.....	2,707	1,849	329
11	Other.....	1,681	1,681	—
12	Total, protection of persons and property.....	9,844	8,956	360
	Transportation and communications:			
13	Air.....	—	—	—
14	Road.....	71,619	66,512	224
15	Rail.....	—	—	—
16	Water.....	954	954	—
17	Telecommunications.....	—	—	—
18	Other.....	—	—	—
19	Total, transportation and communications.....	72,573	67,465	224
	Health:			
20	Hospital care.....	68,853	17,031	542
21	Medical care.....	8,841	8,838	3
22	Preventive services.....	5,822	2,502	3,320
23	Other.....	3,978	3,723	255
24	Total, health.....	87,494	32,094	4,120
	Social welfare:			
25	Universal pension plans.....	—	—	—
26	Family and youth allowances.....	—	—	—
27	Workmen's compensation.....	5,445	636	4,775
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	33,314	2,460	30,447
29	Other.....	196	196	—
30	Total, social welfare.....	38,955	3,293	35,222
	Education:			
31	Primary and secondary.....	114,100	111,788	2,312
32	Post-secondary.....	27,195	1,763	25,402
33	Special retraining services.....	8,963	8,963	—
34	Other.....	2,682	2,431	29
35	Total, education.....	152,939	124,945	27,743
	Natural resources:			
36	Fish and game.....	1,391	1,140	30
37	Forests.....	4,916	4,895	5
38	Mines.....	626	626	—
39	Oil and gas.....	—	—	—
40	Water power.....	—	—	—
41	Other.....	15,764	2,133	673
42	Total, natural resources.....	22,697	8,794	708

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Nouveau-Brunswick

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres niveaux d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
—	—	—	Administration publique générale:	
—	9	1,734	Exécutif et législatif.....	1
—	—	—	Administration	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
—	—	274	Autres.....	4
—	9	2,008	Total, administration publique générale.....	5
—	—	—	Protection des personnes et des biens:	
—	—	—	Tribunaux.....	6
—	—	—	Services de correction.....	7
—	—	—	Police.....	8
—	—	—	Lutte contre les incendies.....	9
—	—	529	Services réglementaires.....	10
—	—	—	Autres.....	11
—	—	529	Total, protection des personnes et des biens.....	12
—	—	—	Transports et communications:	
—	—	—	Air.....	13
—	671	4,213	Route.....	14
—	—	—	Chemin de fer.....	15
—	—	—	Eau.....	16
—	—	—	Télécommunications.....	17
—	—	—	Autres.....	18
—	671	4,213	Total, transports et communications.....	19
—	51,266	14	Santé:	
—	—	—	Soins hospitaliers.....	20
—	—	—	Soins médicaux.....	21
—	1	—	Services de prévention.....	22
—	—	—	Autres.....	23
—	51,266	14	Total, santé.....	24
—	—	—	Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	34	Indemnisation des accidents du travail.....	27
—	406	—	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.....	28
—	—	—	Autres.....	29
—	406	34	Total, bien-être social.....	30
—	—	—	Éducation:	
—	—	30	Elémentaire et secondaire.....	31
—	—	—	Postsecondaire.....	32
—	—	—	Services spéciaux de recyclage.....	33
—	21	200	Autres.....	34
—	21	230	Total, éducation.....	35
—	—	220	Ressources naturelles:	
—	—	15	Chasse et pêche.....	36
—	—	—	Forêts.....	37
—	—	—	Mines.....	38
—	—	—	Pétrole et gaz naturel.....	39
—	—	—	Energie hydraulique.....	40
1,881	132	10,945	Autres.....	41
1,881	133	11,180	Total, ressources naturelles.....	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
New Brunswick**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	3,138	2,154	231
44	Trade and industry	5,878	1,657	—
45	Tourism	875	857	19
46	Total, agriculture, trade and industry, and tourism	9,891	4,668	250
	Environment:			
47	Water purification and supply	12	12	—
48	Pollution control	—	—	—
49	Other	—	—	—
50	Total, environment	12	12	—
	Recreation and culture:			
51	Recreational facilities	2,301	968	102
52	Cultural facilities	2,460	1,520	940
53	Other	—	—	—
54	Total, recreation and culture	4,761	2,488	1,041
	Labour and employment, and immigration:			
55	Labour and employment	1,195	1,110	86
56	Immigration	—	—	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	1,195	1,110	86
	Housing:			
59	General assistance	—	—	—
60	Home buyer assistance	—	—	—
61	Real property tax subsidies	—	—	—
62	Total, housing	—	—	—
63	Supervision and development of regions and localities	19,051	3,779	6
64	Research establishments	935	920	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	—	—	—
66	Other	—	—	—
67	Total, general purpose transfers to local governments	—	—	—
68	Transfers to own enterprises	7,801	—	—
	Debt charges:			
69	Interest	28,571	—	28,571
70	Other	730	532	—
71	Total, debt charges	29,300	532	28,571
72	Other	—	—	—
73	Gross General Expenditure	484,838	280,382	102,377

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Nouveau-Brunswick

Economic classification — Classification économique			Dépenses générales brutes	Ligne
Transfers to business Transferts aux entreprises	Transfers to other levels of government(2) Transferts à d'autres échelons d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
621	—	132	Agriculture, commerce et industrie, et tourisme:	
2,703	8	1,510	Agriculture	43
—	—	—	Commerce et industrie	44
—	—	—	Tourisme	45
3,323	8	1,643	Total, agriculture, commerce et industrie, et tourisme	46
—	—	—	Environnement:	
—	—	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
—	—	—	Total, environnement	50
—	3	1,228	Loisirs et culture:	
—	—	—	Installations récréatives	51
—	—	—	Installations culturelles	52
—	—	—	Autres	53
—	3	1,228	Total, loisirs et culture	54
—	—	—	Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
—	—	—	Logement:	
—	—	—	Aide générale	59
—	—	—	Aide aux acheteurs de maison	60
—	—	—	Subventions pour impôts immobiliers	61
—	—	—	Total, logement	62
—	15,204	62	Surveillance et mise en valeur des régions et des localités	63
—	—	15	Établissements de recherches	64
—	—	—	Transferts de nature générale aux administrations publiques locales:	
—	—	—	Subventions en remplacement d'impôt	65
—	—	—	Autres	66
—	—	—	Total, transferts de nature générale aux administrations publiques locales	67
7,801	—	—	Transferts à ses propres entreprises	68
—	—	—	Service de la dette:	
—	—	—	Intérêts	69
—	—	197	Autres	70
—	—	197	Total, service de la dette	71
—	—	—	Autres	72
13,005	67,721	21,353	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Quebec**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	17,980	17,977	2
2	Administrative.....	124,528	120,813	1
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.....	32,105	1,018	31,087
4	Other.....	15,310	12,723	2,506
5	Total, general government.....	189,923	152,532	33,596
	Protection of persons and property:			
6	Courts of law.....	29,938	29,938	—
7	Correctional services.....	16,877	16,876	1
8	Police services.....	47,303	47,303	—
9	Firefighting services.....	1,730	631	—
10	Regulatory services.....	31,648	31,273	362
11	Other.....	14,031	12,543	758
12	Total, protection of persons and property.....	141,528	138,563	1,121
	Transportation and communications:			
13	Air.....	14	—	—
14	Road.....	419,835	284,257	62
15	Rail.....	—	—	—
16	Water.....	2,082	4	—
17	Telecommunications.....	—	—	—
18	Other.....	4,769	4,769	—
19	Total, transportation and communications.....	426,699	289,029	62
	Health:			
20	Hospital care.....	857,883	44,279	5,958
21	Medical care.....	139,121	124,337	14,784
22	Preventive services.....	44,134	19,194	21,381
23	Other.....	5,133	4,225	394
24	Total, health.....	1,046,271	192,035	42,516
	Social welfare:			
25	Universal pension plans.....	39,398	9,357	30,041
26	Family and youth allowances.....	98,170	—	98,170
27	Workmen's compensation.....	59,720	7,437	52,283
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	442,615	14,789	427,826
29	Other.....	8,821	8,663	32
30	Total, social welfare.....	648,724	40,246	608,352
	Education:			
31	Primary and secondary.....	809,535	22,355	30,153
32	Post-secondary.....	249,013	106,031	142,982
33	Special retraining services.....	41,111	41,111	—
34	Other.....	6,136	3,668	2,468
35	Total, education.....	1,105,795	173,165	175,603
	Natural resources:			
36	Fish and game.....	8,051	8,041	10
37	Forests.....	23,190	20,176	218
38	Mines.....	4,996	4,960	31
39	Oil and gas.....	—	—	—
40	Water power.....	—	—	—
41	Other.....	18,120	17,644	181
42	Total, natural resources.....	54,357	50,821	440

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Québec

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres niveaux d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
—	—	—	Administration publique générale:	
—	—	3,714	Exécutif et législatif.....	1
—	—	—	Administration.....	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
—	40	41	Autres.....	4
—	40	3,756	Total, administration publique générale.....	5
—	—	—	Protection des personnes et des biens:	
—	—	—	Tribunaux.....	6
—	—	—	Services de correction.....	7
—	—	—	Police.....	8
—	1,100	—	Lutte contre les incendies.....	9
—	4	10	Services réglementaires.....	10
—	730	—	Autres.....	11
—	1,833	10	Total, protection des personnes et des biens.....	12
14	—	—	Transports et communications:	
—	9,672	125,845	Air.....	13
—	—	—	Route.....	14
2,078	—	—	Chemin de fer.....	15
—	—	—	Eau.....	16
—	—	—	Télécommunications.....	17
—	—	—	Autres.....	18
2,091	9,672	125,845	Total, transports et communications.....	19
—	807,646	—	Santé:	
—	—	—	Soins hospitaliers.....	20
—	—	—	Soins médicaux.....	21
—	3,559	—	Services de prévention.....	22
—	—	515	Autres.....	23
—	811,205	515	Total, santé.....	24
—	—	—	Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	—	Indemnisation des accidents du travail.....	27
—	—	—	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.....	28
—	—	126	Autres.....	29
—	—	126	Total, bien-être social.....	30
—	756,850	176	Éducation:	
—	—	—	Elémentaire et secondaire.....	31
—	—	—	Postsecondaire.....	32
—	—	—	Services spéciaux de recyclage.....	33
—	—	—	Autres.....	34
—	756,850	176	Total, éducation.....	35
—	—	—	Ressources naturelles:	
5	39	2,753	Chasse et pêche.....	36
—	5	—	Forêts.....	37
—	—	—	Mines.....	38
—	—	—	Pétrole et gaz naturel.....	39
—	—	—	Energie hydraulique.....	40
—	150	145	Autres.....	41
5	194	2,898	Total, ressources naturelles.....	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Quebec**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	76,360	55,316	4,534
44	Trade and industry	27,260	14,427	1,934
45	Tourism	16,539	4,809	730
46	Total, agriculture, trade and industry, and tourism	120,159	74,553	7,197
	Environment:			
47	Water purification and supply	6,781	97	—
48	Pollution control	—	—	—
49	Other	—	—	—
50	Total, environment	6,781	97	—
	Recreation and culture:			
51	Recreational facilities	16,324	15,729	—
52	Cultural facilities	7,108	7,064	15
53	Other	13,211	2,143	8,264
54	Total, recreation and culture	36,643	24,935	8,279
	Labour and employment, and immigration:			
55	Labour and employment	9,184	9,013	171
56	Immigration	4,893	4,893	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	14,077	13,905	171
	Housing:			
59	General assistance	15,506	1,600	—
60	Home buyer assistance	6,903	—	—
61	Real property tax subsidies	5,883	—	—
62	Total, housing	28,293	1,600	—
63	Supervision and development of regions and localities	51,618	20,172	5,164
64	Research establishments	—	—	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	2,451	—	—
66	Other	154,061	—	—
67	Total, general purpose transfers to local governments	156,512	—	—
68	Transfers to own enterprises	—	—	—
	Debt charges:			
69	Interest	196,108	—	196,108
70	Other	5,645	238	—
71	Total, debt charges	201,753	238	196,108
72	Other	—	—	—
73	Gross General Expenditure	4,229,131	1,171,891	1,078,608

See footnote(s) at end of table.

TABEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Québec

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business Transferts aux entreprises	Transfers to other levels of government(2) Transferts à d'autres échelons d'administration publique(2)	Other expenditure Autres dépenses		
milliers de dollars				
16,273	—	236	Agriculture, commerce et industrie, et tourisme:	
10,290	—	610	Agriculture	43
—	11,000	—	Commerce et industrie	44
			Tourisme	45
26,563	11,000	846	Total, agriculture, commerce et industrie, et tourisme	46
			Environnement:	
—	6,684	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
—	6,684	—	Total, environnement	50
			Loisirs et culture:	
—	—	595	Installations récréatives	51
—	—	28	Installations culturelles	52
63	2,742	—	Autres	53
63	2,742	624	Total, loisirs et culture	54
			Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
			Logement:	
—	13,906	—	Aide générale	59
6,903	—	—	Aide aux acheteurs de maison	60
5,883	—	—	Subventions pour impôts immobiliers	61
12,786	13,906	—	Total, logement	62
—	24,705	1,577	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
			Transferts de nature générale aux administrations publiques locales:	
—	2,451	—	Subventions en remplacement d'impôt	65
—	154,061	—	Autres	66
—	156,512	—	Total, transferts de nature générale aux administrations publiques locales	67
—	—	—	Transferts à ses propres entreprises	68
			Service de la dette:	
—	—	—	Intérêts	69
—	—	5,407	Autres	70
—	—	5,407	Total, service de la dette	71
—	—	—	Autres	72
41,509	1,795,342	141,779	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Ontario**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	6,042	6,039	4
2	Administrative.....	153,640	149,501	—
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.....	82,634	63,854	18,780
4	Other.....	2,659	2,624	35
5	Total, general government.....	244,975	222,017	18,819
	Protection of persons and property:			
6	Courts of law.....	40,692	40,609	83
7	Correctional services.....	54,254	53,340	914
8	Police services.....	56,895	56,774	7
9	Firefighting services.....	—	—	—
10	Regulatory services.....	49,020	45,293	2,813
11	Other.....	10,099	4,771	5,323
12	Total, protection of persons and property.....	210,960	200,787	9,139
	Transportation and communications:			
13	Air.....	482	482	—
14	Road.....	504,071	308,863	281
15	Rail.....	4,864	4,864	—
16	Water.....	—	—	—
17	Telecommunications.....	—	—	—
18	Other.....	164	164	—
19	Total, transportation and communications.....	509,581	314,373	281
	Health:			
20	Hospital care.....	922,784	144,835	—
21	Medical care.....	590,059	563,519	26,539
22	Preventive services.....	51,240	25,912	5,782
23	Other.....	6,029	5,891	106
24	Total, health.....	1,570,111	740,158	32,428
	Social welfare:			
25	Universal pension plans.....	6,330	6,330	—
26	Family and youth allowances.....	—	—	—
27	Workmen's compensation.....	114,500	10,739	93,051
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	305,720	12,092	202,018
29	Other.....	3,143	2,961	181
30	Total, social welfare.....	429,693	32,122	295,250
	Education:			
31	Primary and secondary.....	928,417	42,484	—
32	Post-secondary.....	527,358	89,038	438,272
33	Special retraining services.....	51,244	51,244	—
34	Other.....	22,393	7,984	14,338
35	Total, education.....	1,529,413	190,750	452,610
	Natural resources:			
36	Fish and game.....	—	—	—
37	Forests.....	47,665	47,501	—
38	Mines.....	8,871	8,871	—
39	Oil and gas.....	314	314	—
40	Water power.....	—	—	—
41	Other.....	14,253	2,823	9,481
42	Total, natural resources.....	71,103	59,509	9,481

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Ontario

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business Transferts aux entreprises	Transfers to other levels of government(2) Transferts à d'autres niveaux d'administration publique(2)	Other expenditure Autres dépenses		
milliers de dollars				
—	—	—	Administration publique générale:	
—	8	4,131	Exécutif et législatif.....	1
—	—	—	Administration.....	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
—	—	—	Autres.....	4
—	8	4,131	Total, administration publique générale.....	5
—	—	—	Protection des personnes et des biens:	
—	—	—	Tribunaux.....	6
—	—	—	Services de correction.....	7
—	115	—	Police.....	8
—	—	—	Lutte contre les incendies.....	9
—	914	—	Services réglementaires.....	10
—	5	—	Autres.....	11
—	1,034	—	Total, protection des personnes et des biens.....	12
—	—	—	Transports et communications:	
—	—	—	Air.....	13
—	162,389	32,537	Route.....	14
—	—	—	Chemin de fer.....	15
—	—	—	Eau.....	16
—	—	—	Télécommunications.....	17
—	—	—	Autres.....	18
—	162,389	32,537	Total, transports et communications.....	19
—	—	—	Santé:	
—	777,948	—	Soins hospitaliers.....	20
—	—	—	Soins médicaux.....	21
—	19,546	—	Services de prévention.....	22
—	31	—	Autres.....	23
—	797,525	—	Total, santé.....	24
—	—	—	Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	10,711	Indemnisation des accidents du travail.....	27
—	—	—	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.....	28
870	90,740	—	Autres.....	29
870	90,740	10,711	Total, bien-être social.....	30
—	—	—	Éducation:	
—	885,933	—	Elémentaire et secondaire.....	31
—	48	—	Postsecondaire.....	32
—	—	—	Services spéciaux de recyclage.....	33
—	71	—	Autres.....	34
—	886,052	—	Total, éducation.....	35
—	—	—	Ressources naturelles:	
—	—	—	Chasse et pêche.....	36
—	164	—	Forêts.....	37
—	—	—	Mines.....	38
—	—	—	Pétrole et gaz naturel.....	39
—	—	—	Energie hydraulique.....	40
—	1,578	370	Autres.....	41
—	1,742	370	Total, ressources naturelles.....	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Ontario**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	60,537	38,383	1,379
44	Trade and industry	14,323	10,653	—
45	Tourism	12,225	12,048	177
46	Total, agriculture, trade and industry, and tourism	87,086	61,083	1,557
	Environment:			
47	Water purification and supply	8,956	8,314	—
48	Pollution control	7,902	3,671	318
49	Other	3,190	3,190	—
50	Total, environment	20,049	15,175	318
	Recreation and culture:			
51	Recreational facilities	29,739	18,845	322
52	Cultural facilities	12,047	4,204	7,747
53	Other	15,686	15,651	35
54	Total, recreation and culture	57,472	38,700	8,105
	Labour and employment, and immigration:			
55	Labour and employment	4,668	4,501	167
56	Immigration	254	254	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	4,921	4,755	167
	Housing:			
59	General assistance	12,041	—	—
60	Home buyer assistance	—	—	—
61	Real property tax subsidies	155,860	—	155,860
62	Total, housing	167,902	—	155,860
63	Supervision and development of regions and localities	42,685	34,080	345
64	Research establishments	4,310	4,310	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	4,698	—	—
66	Other	59,175	—	—
67	Total, general purpose transfers to local governments	63,874	—	—
68	Transfers to own enterprises	—	—	—
	Debt charges:			
69	Interest	293,420	73	293,347
70	Other	389	60	—
71	Total, debt charges	293,809	133	293,347
72	Other	—	—	—
73	Gross General Expenditure	5,307,941	1,917,954	1,277,707

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes

Année financière terminée le 31 mars, 1971

Ontario

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres échelons d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
20,672	73	30	Agriculture, commerce et industrie, et tourisme:	
2,585	—	1,086	Agriculture	43
—	—	—	Commerce et industrie	44
—	—	—	Tourisme	45
23,257	73	1,116	Total, agriculture, commerce et industrie, et tourisme	46
—	642	—	Environnement:	
408	3,506	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
408	4,148	—	Total, environnement	50
—	1,388	9,183	Loisirs et culture:	
—	96	—	Installations récréatives	51
—	—	—	Installations culturelles	52
—	—	—	Autres	53
—	1,484	9,183	Total, loisirs et culture	54
—	—	—	Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
12,041	—	—	Logement:	
—	—	—	Aide générale	59
—	—	—	Aide aux acheteurs de maison	60
—	—	—	Subventions pour impôts immobiliers	61
12,041	—	—	Total, logement	62
—	8,259	—	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
—	4,698	—	Transferts de nature générale aux administrations publiques locales:	
—	59,175	—	Subventions en remplacement d'impôt	65
—	—	—	Autres	66
—	63,874	—	Total, transferts de nature générale aux administrations publiques locales	67
—	—	—	Transferts à ses propres entreprises	68
—	—	—	Service de la dette:	
—	—	—	Intérêts	69
—	—	329	Autres	70
—	—	329	Total, service de la dette	71
—	—	—	Autres	72
36,576	2,017,328	58,377	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Manitoba**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	2,785	2,738	47
2	Administrative.....	14,692	14,682	10
3	Contributions to trustee and pension payments from non-trusted public service pension plans.....	3,122	3,082	40
4	Other.....	3,919	3,590	330
5	Total, general government.....	24,518	24,091	427
	Protection of persons and property:			
6	Courts of law.....	3,012	2,712	300
7	Correctional services.....	4,710	4,709	—
8	Police services.....	3,075	3,075	—
9	Firefighting services.....	201	200	1
10	Regulatory services.....	4,999	4,966	33
11	Other.....	1,884	1,884	—
12	Total, protection of persons and property.....	17,879	17,545	334
	Transportation and communications:			
13	Air.....	34	34	—
14	Road.....	51,240	38,712	459
15	Rail.....	—	—	—
16	Water.....	—	—	—
17	Telecommunications.....	—	—	—
18	Other.....	—	—	—
19	Total, transportation and communications.....	51,275	38,747	459
	Health:			
20	Hospital care.....	101,894	10,273	—
21	Medical care.....	57,690	57,294	—
22	Preventive services.....	13,848	13,207	641
23	Other.....	11,837	11,068	769
24	Total, health.....	185,269	91,842	1,410
	Social welfare:			
25	Universal pension plans.....	901	901	—
26	Family and youth allowances.....	—	—	—
27	Workmen's compensation.....	9,029	1,072	7,958
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	35,024	2,621	32,403
29	Other.....	21,280	6,264	4,536
30	Total, social welfare.....	66,234	10,858	44,896
	Education:			
31	Primary and secondary.....	101,353	8,213	80
32	Post-secondary.....	52,039	366	51,673
33	Special retraining services.....	139	139	—
34	Other.....	14,212	12,741	233
35	Total, education.....	167,743	21,459	51,986
	Natural resources:			
36	Fish and game.....	4,533	2,539	1,987
37	Forests.....	2,669	2,651	18
38	Mines.....	1,254	1,233	22
39	Oil and gas.....	—	—	—
40	Water power.....	9,643	8,983	226
41	Other.....	4,457	3,490	96
42	Total, natural resources.....	22,556	18,896	2,349

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Manitoba

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres niveaux d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
—	—	—	Administration publique générale:	
—	—	—	Exécutif et législatif	1
—	—	—	Administration	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie	3
—	—	—	Autres	4
—	—	—	Total, administration publique générale	5
—	—	—	Protection des personnes et des biens:	
—	—	—	Tribunaux	6
—	—	—	Services de correction	7
—	—	—	Police	8
—	—	—	Lutte contre les incendies	9
—	—	—	Services réglementaires	10
—	—	—	Autres	11
—	—	—	Total, protection des personnes et des biens	12
—	—	—	Transports et communications:	
—	—	—	Air	13
—	11,841	228	Route	14
—	—	—	Chemin de fer	15
—	—	—	Eau	16
—	—	—	Télécommunications	17
—	—	—	Autres	18
—	11,841	228	Total, transports et communications	19
—	91,620	—	Santé:	
—	396	—	Soins hospitaliers	20
—	—	—	Soins médicaux	21
—	—	—	Services de prévention	22
—	—	—	Autres	23
—	92,016	—	Total, santé	24
—	—	—	Bien-être social:	
—	—	—	Régimes de pension universels	25
—	—	—	Allocations familiales et allocations aux jeunes	26
—	—	—	Indemnisation des accidents du travail	27
—	—	—	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses	28
—	10,480	—	Autres	29
—	10,480	—	Total, bien-être social	30
—	93,060	—	Éducation:	
—	—	—	Elémentaire et secondaire	31
—	—	—	Postsecondaire	32
—	—	—	Services spéciaux de recyclage	33
1,238	—	—	Autres	34
1,238	93,060	—	Total, éducation	35
—	—	7	Ressources naturelles:	
—	—	—	Chasse et pêche	36
—	—	—	Forêts	37
—	—	—	Mines	38
—	—	—	Pétrole et gaz naturel	39
—	—	434	Energie hydraulique	40
—	—	871	Autres	41
—	—	1,312	Total, ressources naturelles	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Manitoba**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	15,354	6,840	4,499
44	Trade and industry	2,250	1,766	484
45	Tourism	987	939	48
46	Total, agriculture, trade and industry, and tourism	18,590	9,545	5,031
	Environment:			
47	Water purification and supply	—	—	—
48	Pollution control	532	512	21
49	Other	48	48	—
50	Total, environment	580	560	21
	Recreation and culture:			
51	Recreational facilities	5,448	4,770	494
52	Cultural facilities	9,710	8,415	1,295
53	Other	62	57	5
54	Total, recreation and culture	15,220	13,242	1,794
	Labour and employment, and immigration:			
55	Labour and employment	464	449	15
56	Immigration	—	—	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	464	449	15
	Housing:			
59	General assistance	332	—	—
60	Home buyer assistance	—	—	—
61	Real property tax subsidies	—	—	—
62	Total, housing	332	—	—
63	Supervision and development of regions and localities	4,276	2,857	10
64	Research establishments	—	—	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	2,921	—	—
66	Other	7,601	—	—
67	Total, general purpose transfers to local governments	10,522	—	—
68	Transfers to own enterprises	—	—	—
	Debt charges:			
69	Interest	45,064	—	42,853
70	Other	2,398	204	500
71	Total, debt charges	47,462	204	43,353
72	Other	—	—	—
73	Gross General Expenditure	632,918	250,294	152,084

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Manitoba

Economic classification — Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres échelons d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
15	—	4,000	Agriculture, commerce et industrie, et tourisme:	
—	—	—	Agriculture	43
—	—	—	Commerce et industrie	44
—	—	—	Tourisme	45
15	—	4,000	Total, agriculture, commerce et industrie, et tourisme	46
—	—	—	Environnement:	
—	—	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
—	—	—	Total, environnement	50
—	—	184	Loisirs et culture:	
—	—	—	Installations récréatives	51
—	—	—	Installations culturelles	52
—	—	—	Autres	53
—	—	184	Total, loisirs et culture	54
—	—	—	Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
332	—	—	Logement:	
—	—	—	Aide générale	59
—	—	—	Aide aux acheteurs de maison	60
—	—	—	Subventions pour impôts immobiliers	61
332	—	—	Total, logement	62
—	1,401	8	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
—	2,921	—	Transferts de nature générale aux administrations publiques locales:	
—	7,601	—	Subventions en remplacement d'impôt	65
—	—	—	Autres	66
—	10,522	—	Total, transferts de nature générale aux administrations publiques locales	67
—	—	—	Transferts à ses propres entreprises	68
—	—	2,211	Service de la dette:	
—	—	1,694	Intérêts	69
—	—	—	Autres	70
—	—	3,905	Total, service de la dette	71
—	—	—	Autres	72
1,584	219,319	9,637	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Saskatchewan**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	2,027	2,021	6
2	Administrative.....	14,552	12,221	2,293
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.....	4,696	1,510	3,186
4	Other	21	—	20
5	Total, general government	21,296	15,752	5,505
	Protection of persons and property:			
6	Courts of law	2,803	2,776	2
7	Correctional services	3,175	3,139	37
8	Police services.....	5,085	4,804	—
9	Firefighting services.....	1,774	1,773	—
10	Regulatory services.....	4,723	4,700	23
11	Other	432	425	1
12	Total, protection of persons and property	17,993	17,618	62
	Transportation and communications:			
13	Air.....	17	—	—
14	Road.....	81,657	66,101	192
15	Rail.....	—	—	—
16	Water	427	427	—
17	Telecommunications.....	559	—	—
18	Other	—	—	—
19	Total, transportation and communications.....	82,661	66,528	192
	Health:			
20	Hospital care	105,462	19,706	190
21	Medical care	34,727	32,980	126
22	Preventive services.....	11,829	10,607	894
23	Other	1,866	1,518	343
24	Total, health	153,883	64,810	1,553
	Social welfare:			
25	Universal pension plans.....	908	908	—
26	Family and youth allowances	—	—	—
27	Workmen's compensation.....	5,798	1,149	4,649
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	39,672	1,140	38,531
29	Other	5,518	5,269	198
30	Total, social welfare	51,897	8,467	43,379
	Education:			
31	Primary and secondary	85,152	4,115	898
32	Post-secondary.....	47,415	7,772	39,620
33	Special retraining services.....	770	706	64
34	Other	3,897	3,618	279
35	Total, education	137,234	16,211	40,862
	Natural resources:			
36	Fish and game.....	1,090	1,032	28
37	Forests.....	860	829	5
38	Mines	1,741	1,734	7
39	Oil and gas.....	414	414	—
40	Water power.....	1,488	1,474	2
41	Other	4,393	4,190	15
42	Total, natural resources	9,986	9,673	57

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes

Année financière terminée le 31 mars, 1971

Saskatchewan

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres niveaux d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
—	—	—	Administration publique générale:	
—	—	38	Exécutif et législatif.....	1
—	—	—	Administration.....	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
—	1	—	Autres.....	4
—	1	38	Total, administration publique générale.....	5
—	—	25	Protection des personnes et des biens:	
—	—	—	Tribunaux.....	6
—	—	—	Services de correction.....	7
—	281	—	Police.....	8
—	—	—	Lutte contre les incendies.....	9
—	—	—	Services réglementaires.....	10
—	7	—	Autres.....	11
—	288	25	Total, protection des personnes et des biens.....	12
—	17	—	Transports et communications:	
—	13,408	1,956	Air.....	13
—	—	—	Route.....	14
—	—	—	Chemin de fer.....	15
—	—	—	Eau.....	16
559	—	—	Télécommunications.....	17
—	—	—	Autres.....	18
559	13,425	1,956	Total, transports et communications.....	19
—	85,566	—	Santé:	
—	1,621	—	Soins hospitaliers.....	20
—	328	—	Soins médicaux.....	21
—	—	—	Services de prévention.....	22
—	—	5	Autres.....	23
—	87,515	5	Total, santé.....	24
—	—	—	Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	—	Indemnisation des accidents du travail.....	27
—	—	—	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.....	28
50	—	1	Autres.....	29
50	—	1	Total, bien-être social.....	30
—	80,139	—	Éducation:	
—	—	22	Elémentaire et secondaire.....	31
—	—	—	Postsecondaire.....	32
—	—	—	Services spéciaux de recyclage.....	33
—	—	—	Autres.....	34
—	80,139	22	Total, éducation.....	35
—	—	30	Ressources naturelles:	
—	—	26	Chasse et pêche.....	36
—	—	—	Forêts.....	37
—	—	—	Mines.....	38
—	—	—	Pétrole et gaz naturel.....	39
—	12	—	Energie hydraulique.....	40
107	—	80	Autres.....	41
107	12	136	Total, ressources naturelles.....	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Saskatchewan**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	14,861	11,108	1,042
44	Trade and industry	1,869	1,868	1
45	Tourism	944	893	51
46	Total, agriculture, trade and industry, and tourism	17,674	13,868	1,094
	Environment:			
47	Water purification and supply	53	53	—
48	Pollution control	128	66	—
49	Other	—	—	—
50	Total, environment	181	119	—
	Recreation and culture:			
51	Recreational facilities	3,585	3,252	334
52	Cultural facilities	2,143	980	1,114
53	Other	737	376	314
54	Total, recreation and culture	6,465	4,608	1,761
	Labour and employment, and immigration:			
55	Labour and employment	481	481	—
56	Immigration	100	100	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	581	581	—
	Housing:			
59	General assistance	1,000	—	—
60	Home buyer assistance	10,526	—	—
61	Real property tax subsidies	—	—	—
62	Total, housing	11,527	—	—
63	Supervision and development of regions and localities	2,001	1,519	7
64	Research establishments	1,680	1,680	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	—	—	—
66	Other	—	—	—
67	Total, general purpose transfers to local governments	—	—	—
68	Transfers to own enterprises	—	—	—
	Debt charges:			
69	Interest	41,110	—	41,110
70	Other	1,078	—	949
71	Total, debt charges	42,189	—	42,059
72	Other	—	—	—
73	Gross General Expenditure	557,246	221,433	136,532

See footnote(s) at end of table.

TABEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Saskatchewan

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business Transferts aux entreprises	Transfers to other levels of government(2) Transferts à d'autres échelons d'administration publique(2)	Other expenditure Autres dépenses		
milliers de dollars				
1,424	187	1,100	Agriculture, commerce et industrie, et tourisme:	
—	—	—	Agriculture	43
—	—	—	Commerce et industrie	44
—	—	—	Tourisme	45
1,424	187	1,100	Total, agriculture, commerce et industrie, et tourisme	46
—	—	—	Environnement:	
—	62	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
—	62	—	Total, environnement	50
—	—	—	Loisirs et culture:	
—	50	—	Installations récréatives	51
—	23	24	Installations culturelles	52
—	—	—	Autres	53
—	73	24	Total, loisirs et culture	54
—	—	—	Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
617	383	—	Logement:	
10,526	—	—	Aide générale	59
—	—	—	Aide aux acheteurs de maison	60
—	—	—	Subventions pour impôts immobiliers	61
11,143	383	—	Total, logement	62
—	475	—	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
—	—	—	Transferts de nature générale aux administrations publiques locales:	
—	—	—	Subventions en remplacement d'impôt	65
—	—	—	Autres	66
—	—	—	Total, transferts de nature générale aux administrations publiques locales	67
—	—	—	Transferts à ses propres entreprises	68
—	—	—	Service de la dette:	
—	—	—	Intérêts	69
—	—	130	Autres	70
—	—	130	Total, service de la dette	71
—	—	—	Autres	72
13,283	182,560	3,438	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Alberta**

Line	Gross general expenditure	Total Table 2 Total Tableau 2	Economic classification Classification économique	
			Purchases of goods and services Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	2,247	2,247	—
2	Administrative.....	37,658	29,346	8,078
3	Contributions to trustee and pension payments from			
4	non-trusteed public service pension plans.....	12,712	5,674	7,039
	Other.....	1,807	975	832
5	Total, general government.....	54,424	38,241	15,948
	Protection of persons and property:			
6	Courts of law.....	13,957	13,782	175
7	Correctional services.....	11,125	11,050	75
8	Police services.....	5,902	5,787	7
9	Firefighting services.....	4,824	4,819	1
10	Regulatory services.....	10,796	10,792	4
11	Other.....	2,313	2,014	147
12	Total, protection of persons and property.....	48,917	48,243	408
	Transportation and communications:			
13	Air.....	12	—	12
14	Road.....	92,047	70,528	10
15	Rail.....	951	951	—
16	Water.....	266	266	—
17	Telecommunications.....	—	—	—
18	Other.....	512	512	—
19	Total, transportation and communications.....	93,788	72,258	22
	Health:			
20	Hospital care.....	218,115	32,274	—
21	Medical care.....	102,205	102,044	—
22	Preventive services.....	6,868	4,534	34
23	Other.....	1,851	1,494	357
24	Total, health.....	329,038	140,346	391
	Social welfare:			
25	Universal pension plans.....	3,624	3,624	—
26	Family and youth allowances.....	—	—	—
27	Workmen's compensation.....	19,156	3,240	15,916
28	Assistance to disabled, handicapped, unemployed and			
29	other needy individuals.....	84,907	17,793	61,160
	Other.....	4,671	2,401	354
30	Total, social welfare.....	112,358	27,058	77,430
	Education:			
31	Primary and secondary.....	202,544	5,578	936
32	Post-secondary.....	174,774	32,396	142,249
33	Special retraining services.....	3,976	3,971	4
34	Other.....	4,251	4,208	43
35	Total, education.....	385,545	46,152	143,232
	Natural resources:			
36	Fish and game.....	1,960	1,916	43
37	Forests.....	14,026	13,984	39
38	Mines.....	1,047	1,042	5
39	Oil and gas.....	4,131	4,031	100
40	Water power.....	5,725	5,725	—
41	Other.....	5,754	4,185	28
42	Total, natural resources.....	32,643	30,884	215

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes

Année financière terminée le 31 mars, 1971

Alberta

Economic classification — Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres niveaux d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
			Administration publique générale:	
—	—	—	Exécutif et législatif.....	1
—	—	234	Administration.....	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
—	—	—	Autres.....	4
—	—	234	Total, administration publique générale.....	5
			Protection des personnes et des biens:	
—	—	—	Tribunaux.....	6
—	—	—	Services de correction.....	7
—	108	—	Police.....	8
—	—	5	Lutte contre les incendies.....	9
—	—	—	Services réglementaires.....	10
—	152	—	Autres.....	11
—	260	5	Total, protection des personnes et des biens.....	12
			Transports et communications:	
—	—	—	Air.....	13
—	17,790	3,719	Route.....	14
—	—	—	Chemin de fer.....	15
—	—	—	Eau.....	16
—	—	—	Télécommunications.....	17
—	—	—	Autres.....	18
—	17,790	3,719	Total, transports et communications.....	19
			Santé:	
—	185,840	—	Soins hospitaliers.....	20
—	161	—	Soins médicaux.....	21
—	2,300	—	Services de prévention.....	22
—	—	—	Autres.....	23
—	188,301	—	Total, santé.....	24
			Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	—	Indemnisation des accidents du travail.....	27
—	—	—	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.....	28
—	5,954	—	Autres.....	29
—	1,916	—	Total, bien-être social.....	30
			Éducation:	
—	196,030	—	Elémentaire et secondaire.....	31
—	—	130	Postsecondaire.....	32
—	—	—	Services spéciaux de recyclage.....	33
—	—	—	Autres.....	34
—	196,030	130	Total, éducation.....	35
			Ressources naturelles:	
—	—	—	Chasse et pêche.....	36
—	—	2	Forêts.....	37
—	—	—	Mines.....	38
—	—	—	Pétrole et gaz naturel.....	39
—	—	—	Energie hydraulique.....	40
—	—	1,541	Autres.....	41
—	—	1,543	Total, ressources naturelles.....	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Alberta**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	19,706	11,901	4,009
44	Trade and industry	10,037	725	15
45	Tourism	1,771	1,659	112
46	Total, agriculture, trade and industry, and tourism	31,514	14,285	4,136
	Environment:			
47	Water purification and supply	—	—	—
48	Pollution control	50	50	—
49	Other	—	—	—
50	Total, environment	50	50	—
	Recreation and culture:			
51	Recreational facilities	4,398	3,190	278
52	Cultural facilities	3,457	2,624	833
53	Other	686	583	103
54	Total, recreation and culture	8,541	6,397	1,214
	Labour and employment, and immigration:			
55	Labour and employment	983	980	3
56	Immigration	—	—	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	983	980	3
	Housing:			
59	General assistance	6	—	6
60	Home buyer assistance	—	—	—
61	Real property tax subsidies	14,470	338	—
62	Total, housing	14,476	338	6
63	Supervision and development of regions and localities	6,730	6,096	26
64	Research establishments	3,712	3,677	35
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	3,021	—	—
66	Other	37,740	—	—
67	Total, general purpose transfers to local governments	40,761	—	—
68	Transfers to own enterprises	905	—	—
	Debt charges:			
69	Interest	64,322	—	64,322
70	Other	4,119	50	4,069
71	Total, debt charges	68,441	50	68,391
72	Other	—	—	—
73	Gross General Expenditure	1,232,826	435,056	311,459

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Alberta

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business Transferts aux entreprises	Transfers to other levels of government(2) Transferts à d'autres échelons d'administration publique(2)	Other expenditure Autres dépenses		
milliers de dollars				
3,250	499	48	Agriculture, commerce et industrie, et tourisme:	
9,297	—	—	Agriculture	43
—	—	—	Commerce et industrie	44
—	—	—	Tourisme	45
12,546	499	48	Total, agriculture, commerce et industrie, et tourisme	46
—	—	—	Environnement:	
—	—	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
—	—	—	Total, environnement	50
—	929	1	Loisirs et culture:	
—	—	—	Installations récréatives	51
—	—	—	Installations culturelles	52
—	—	—	Autres	53
—	929	1	Total, loisirs et culture	54
—	—	—	Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
—	—	—	Logement:	
—	—	—	Aide générale	59
—	—	—	Aide aux acheteurs de maison	60
14,132	—	—	Subventions pour impôts immobiliers	61
14,132	—	—	Total, logement	62
—	607	—	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
—	3,021	—	Transferts de nature générale aux administrations publiques locales:	
—	37,740	—	Subventions en remplacement d'impôt	65
—	—	—	Autres	66
—	40,761	—	Total, transferts de nature générale aux administrations publiques locales	67
—	—	905	Transferts à ses propres entreprises	68
—	—	—	Service de la dette:	
—	—	—	Intérêts	69
—	—	—	Autres	70
—	—	—	Total, service de la dette	71
—	—	—	Autres	72
26,679	453,047	6,585	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
British Columbia**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	1,565	1,558	7
2	Administrative.....	41,500	41,493	7
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.....	15,032	15,032	—
4	Other.....	2,685	1,184	1,501
5	Total, general government.....	60,781	59,267	1,514
	Protection of persons and property:			
6	Courts of law.....	6,317	6,317	—
7	Correctional services.....	14,422	14,422	—
8	Police services.....	6,750	6,750	—
9	Firefighting services.....	221	221	—
10	Regulatory services.....	8,989	8,989	—
11	Other.....	1,840	1,286	—
12	Total, protection of persons and property.....	38,540	37,986	—
	Transportation and communications:			
13	Air.....	—	—	—
14	Road.....	99,375	94,114	—
15	Rail.....	—	—	—
16	Water.....	32,550	32,550	—
17	Telecommunications.....	—	—	—
18	Other.....	3,223	3,210	4
19	Total, transportation and communications.....	135,147	129,873	4
	Health:			
20	Hospital care.....	217,683	33,730	80
21	Medical care.....	149,547	149,547	—
22	Preventive services.....	7,343	6,181	595
23	Other.....	8,524	7,095	1,387
24	Total, health.....	383,098	196,553	2,062
	Social welfare:			
25	Universal pension plans.....	2,030	2,030	—
26	Family and youth allowances.....	—	—	—
27	Workmen's compensation.....	31,294	4,411	26,473
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	138,907	6,708	76,746
29	Other.....	548	548	—
30	Total, social welfare.....	172,779	13,697	103,219
	Education:			
31	Primary and secondary.....	165,899	8,687	—
32	Post-secondary.....	128,815	23,493	92,707
33	Special retraining services.....	—	—	—
34	Other.....	4,522	4,425	97
35	Total, education.....	299,236	36,605	92,804
	Natural resources:			
36	Fish and game.....	2,597	2,572	25
37	Forests.....	40,259	40,259	—
38	Mines.....	4,107	3,657	30
39	Oil and gas.....	—	—	—
40	Water power.....	10,981	10,960	—
41	Other.....	4,275	4,250	25
42	Total, natural resources.....	62,220	61,699	80

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Colombie-Britannique

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business Transferts aux entreprises	Transfers to other levels of government(2) Transferts à d'autres niveaux d'administration publique(2)	Other expenditure Autres dépenses		
milliers de dollars				
			Administration publique générale:	
—	—	—	Exécutif et législatif	1
—	—	—	Administration	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
—	—	—	Autres.....	4
—	—	—	Total, administration publique générale.....	5
			Protection des personnes et des biens:	
—	—	—	Tribunaux.....	6
—	—	—	Services de correction	7
—	—	—	Police.....	8
—	—	—	Lutte contre les incendies.....	9
—	—	—	Services réglementaires.....	10
—	553	—	Autres.....	11
—	553	—	Total, protection des personnes et des biens.....	12
			Transports et communications:	
—	—	—	Air.....	13
2,000	—	3,261	Route.....	14
—	—	—	Chemin de fer.....	15
—	—	—	Eau	16
—	—	—	Télécommunications.....	17
—	9	—	Autres.....	18
2,000	9	3,261	Total, transports et communications.....	19
			Santé:	
—	183,873	—	Soins hospitaliers.....	20
—	—	—	Soins médicaux.....	21
—	568	—	Services de prévention.....	22
—	42	—	Autres.....	23
—	184,482	—	Total, santé.....	24
			Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	409	Indemnisation des accidents du travail.....	27
—	55,454	—	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses	28
—	—	—	Autres.....	29
—	55,454	409	Total, bien-être social.....	30
			Éducation:	
—	157,212	—	Elémentaire et secondaire.....	31
—	12,615	—	Postsecondaire	32
—	—	—	Services spéciaux de recyclage.....	33
—	—	—	Autres.....	34
—	169,827	—	Total, éducation.....	35
			Ressources naturelles:	
—	—	—	Chasse et pêche	36
—	—	—	Forêts	37
420	—	—	Mines	38
—	—	—	Pétrole et gaz naturel.....	39
—	21	—	Energie hydraulique.....	40
—	—	—	Autres.....	41
420	21	—	Total, ressources naturelles.....	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
British Columbia**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	10,073	9,020	806
44	Trade and industry	5,217	2,874	324
45	Tourism	3,390	2,895	494
46	Total, agriculture, trade and industry, and tourism	18,679	14,789	1,623
	Environment:			
47	Water purification and supply	—	—	—
48	Pollution control	689	689	—
49	Other	200	—	200
50	Total, environment	889	689	200
	Recreation and culture:			
51	Recreational facilities	4,775	4,366	10
52	Cultural facilities	5,107	1,599	2,842
53	Other	865	450	416
54	Total, recreation and culture	10,748	6,414	3,267
	Labour and employment, and immigration:			
55	Labour and employment	1,500	1,497	3
56	Immigration	—	—	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	1,500	1,497	3
	Housing:			
59	General assistance	5,760	71	—
60	Home buyer assistance	—	—	—
61	Real property tax subsidies	60,350	—	—
62	Total, housing	66,110	71	—
63	Supervision and development of regions and localities	1,155	846	308
64	Research establishments	—	—	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	899	—	—
66	Other	46,784	—	—
67	Total, general purpose transfers to local governments	47,683	—	—
68	Transfers to own enterprises	—	—	—
	Debt charges:			
69	Interest	25,400	—	25,400
70	Other	—	—	—
71	Total, debt charges	25,400	—	25,400
72	Other	—	—	—
73	Gross General Expenditure	1,323,964	559,986	230,485

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Colombie-Britannique

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres échelons d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
193	53	—	Agriculture, commerce et industrie, et tourisme:	
2,000	—	19	Agriculture	43
—	—	1	Commerce et industrie	44
			Tourisme	45
2,193	53	20	Total, agriculture, commerce et industrie, et tourisme	46
			Environnement:	
—	—	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
—	—	—	Total, environnement	50
			Loisirs et culture:	
—	400	—	Installations récréatives	51
—	667	—	Installations culturelles	52
—	—	—	Autres	53
—	1,067	—	Total, loisirs et culture	54
			Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
			Logement:	
3,313	2,375	—	Aide générale	59
60,349	1	—	Aide aux acheteurs de maison	60
		—	Subventions pour impôts immobiliers	61
63,662	2,376	—	Total, logement	62
—	—	—	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
			Transferts de nature générale aux administrations publiques locales:	
—	899	—	Subventions en remplacement d'impôt	65
—	46,784	—	Autres	66
—	47,683	—	Total, transferts de nature générale aux administrations publiques locales	67
—	—	—	Transferts à ses propres entreprises	68
			Service de la dette:	
—	—	—	Intérêts	69
—	—	—	Autres	70
—	—	—	Total, service de la dette	71
—	—	—	Autres	72
68,276	461,526	3,691	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Yukon**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	141	141	—
2	Administrative.....	1,542	1,542	—
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.....	—	—	—
4	Other.....	959	959	—
5	Total, general government.....	2,642	2,642	—
	Protection of persons and property:			
6	Courts of law.....	10	10	—
7	Correctional services.....	698	698	—
8	Police services.....	—	—	—
9	Firefighting services.....	160	160	—
10	Regulatory services.....	199	34	—
11	Other.....	4	4	—
12	Total, protection of persons and property.....	1,071	906	—
	Transportation and communications:			
13	Air.....	361	361	—
14	Road.....	5,872	5,820	—
15	Rail.....	—	—	—
16	Water.....	—	—	—
17	Telecommunications.....	14	14	—
18	Other.....	8	—	—
19	Total, transportation and communications.....	6,255	6,195	—
	Health:			
20	Hospital care.....	1,461	230	—
21	Medical care.....	81	—	81
22	Preventive services.....	431	431	—
23	Other.....	56	46	9
24	Total, health.....	2,029	707	91
	Social welfare:			
25	Universal pension plans.....	—	—	—
26	Family and youth allowances.....	—	—	—
27	Workmen's compensation.....	42	42	—
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	1,211	584	626
29	Other.....	261	261	—
30	Total, social welfare.....	1,513	887	626
	Education:			
31	Primary and secondary.....	5,910	5,910	—
32	Post-secondary.....	147	112	35
33	Special retraining services.....	25	25	—
34	Other.....	20	20	—
35	Total, education.....	6,103	6,067	35
	Natural resources:			
36	Fish and game.....	124	124	—
37	Forests.....	—	—	—
38	Mines.....	2	—	2
39	Oil and gas.....	—	—	—
40	Water power.....	—	—	—
41	Other.....	—	—	—
42	Total, natural resources.....	126	124	2

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Yukon

Economic classification — Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres niveaux d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
—	—	—	Administration publique générale:	
—	—	—	Exécutif et législatif.....	1
—	—	—	Administration.....	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
—	—	—	Autres.....	4
—	—	—	Total, administration publique générale.....	5
—	—	—	Protection des personnes et des biens:	
—	—	—	Tribunaux.....	6
—	—	—	Services de correction.....	7
—	—	—	Police.....	8
—	—	—	Lutte contre les incendies.....	9
165	—	—	Services réglementaires.....	10
—	—	—	Autres.....	11
165	—	—	Total, protection des personnes et des biens.....	12
—	—	—	Transports et communications:	
—	—	—	Air.....	13
—	53	—	Route.....	14
—	—	—	Chemin de fer.....	15
—	—	—	Eau.....	16
—	—	—	Télécommunications.....	17
—	8	—	Autres.....	18
—	60	—	Total, transports et communications.....	19
—	1,231	—	Santé:	
—	—	—	Soins hospitaliers.....	20
—	—	—	Soins médicaux.....	21
—	—	—	Services de prévention.....	22
—	—	—	Autres.....	23
—	1,231	—	Total, santé.....	24
—	—	—	Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	—	Indemnisation des accidents du travail.....	27
—	—	—	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.....	28
—	—	—	Autres.....	29
—	—	—	Total, bien-être social.....	30
—	—	—	Éducation:	
—	—	—	Elémentaire et secondaire.....	31
—	—	—	Postsecondaire.....	32
—	—	—	Services spéciaux de recyclage.....	33
—	—	—	Autres.....	34
—	—	—	Total, éducation.....	35
—	—	—	Ressources naturelles:	
—	—	—	Chasse et pêche.....	36
—	—	—	Forêts.....	37
—	—	—	Mines.....	38
—	—	—	Pétrole et gaz naturel.....	39
—	—	—	Energie hydraulique.....	40
—	—	—	Autres.....	41
—	—	—	Total, ressources naturelles.....	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Yukon**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	—	—	—
44	Trade and industry	—	—	—
45	Tourism	350	350	—
46	Total, agriculture, trade and industry, and tourism	350	350	—
	Environment:			
47	Water purification and supply	682	682	—
48	Pollution control	87	87	—
49	Other	42	42	—
50	Total, environment	810	810	—
	Recreation and culture:			
51	Recreational facilities	183	106	2
52	Cultural facilities	206	205	1
53	Other	30	—	30
54	Total, recreation and culture	420	312	33
	Labour and employment, and immigration:			
55	Labour and employment	—	—	—
56	Immigration	—	—	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	—	—	—
	Housing:			
59	General assistance	340	340	—
60	Home buyer assistance	—	—	—
61	Real property tax subsidies	—	—	—
62	Total, housing	340	340	—
63	Supervision and development of regions and localities	735	605	—
64	Research establishments	—	—	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	2	—	—
66	Other	254	—	—
67	Total, general purpose transfers to local governments	256	—	—
68	Transfers to own enterprises	—	—	—
	Debt charges:			
69	Interest	1,340	—	1,340
70	Other	—	—	—
71	Total, debt charges	1,340	—	1,340
72	Other	—	—	—
73	Gross General Expenditure	23,989	19,946	2,126

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Yukon

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business Transferts aux entreprises	Transfers to other levels of government(2) Transferts à d'autres échelons d'administration publique(2)	Other expenditure Autres dépenses		
milliers de dollars				
—	—	—	Agriculture, commerce et industrie, et tourisme:	
—	—	—	Agriculture	43
—	—	—	Commerce et industrie	44
—	—	—	Tourisme	45
—	—	—	Total, agriculture, commerce et industrie, et tourisme	46
—	—	—	Environnement:	
—	—	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
—	—	—	Total, environnement	50
75	—	—	Loisirs et culture:	
—	—	—	Installations récréatives	51
—	—	—	Installations culturelles	52
—	—	—	Autres	53
75	—	—	Total, loisirs et culture	54
—	—	—	Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
—	—	—	Logement:	
—	—	—	Aide générale	59
—	—	—	Aide aux acheteurs de maison	60
—	—	—	Subventions pour impôts immobiliers	61
—	—	—	Total, logement	62
—	130	—	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
—	2	—	Transferts de nature générale aux administrations publiques locales:	
—	254	—	Subventions en remplacement d'impôt	65
—	—	—	Autres	66
—	256	—	Total, transferts de nature générale aux administrations publiques locales	67
—	—	—	Transferts à ses propres entreprises	68
—	—	—	Service de la dette:	
—	—	—	Intérêts	69
—	—	—	Autres	70
—	—	—	Total, service de la dette	71
—	—	—	Autres	72
240	1,678	—	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Northwest Territories**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	554	554	—
2	Administrative.....	25,468	25,438	30
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.....	—	—	—
4	Other.....	179	179	—
5	Total, general government.....	26,202	26,171	30
	Protection of persons and property:			
6	Courts of law.....	372	372	—
7	Correctional services.....	1,045	1,045	—
8	Police services.....	1,265	1,265	—
9	Firefighting services.....	313	313	—
10	Regulatory services.....	109	109	—
11	Other.....	95	95	—
12	Total, protection of persons and property.....	3,199	3,199	—
	Transportation and communications:			
13	Air.....	110	110	—
14	Road.....	1,988	1,988	—
15	Rail.....	—	—	—
16	Water.....	—	—	—
17	Telecommunications.....	—	—	—
18	Other.....	—	—	—
19	Total, transportation and communications.....	2,098	2,098	—
	Health:			
20	Hospital care.....	2,902	1	—
21	Medical care.....	958	953	5
22	Preventive services.....	257	257	—
23	Other.....	575	568	7
24	Total, health.....	4,693	1,780	12
	Social welfare:			
25	Universal pension plans.....	—	—	—
26	Family and youth allowances.....	—	—	—
27	Workmen's compensation.....	—	—	—
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	2,539	—	2,539
29	Other.....	750	750	—
30	Total, social welfare.....	3,289	750	2,539
	Education:			
31	Primary and secondary.....	16,571	9,800	—
32	Post-secondary.....	—	—	—
33	Special retraining services.....	638	638	—
34	Other.....	46	46	—
35	Total, education.....	17,255	10,485	—
	Natural resources:			
36	Fish and game.....	806	710	96
37	Forests.....	—	—	—
38	Mines.....	—	—	—
39	Oil and gas.....	—	—	—
40	Water power.....	—	—	—
41	Other.....	—	—	—
42	Total, natural resources.....	806	710	96

See footnote(s) at end of table.

TABEAU 7. Classification économique des dépenses générales brutes

Année financière terminée le 31 mars, 1971

Territoires du Nord-Ouest

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business Transferts aux entreprises	Transfers to other levels of government(2) Transferts à d'autres niveaux d'administration publique(2)	Other expenditure Autres dépenses		
milliers de dollars				
—	—	—	Administration publique générale:	
—	—	—	Exécutif et législatif.....	1
—	—	—	Administration	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
—	—	—	Autres.....	4
—	—	—	Total, administration publique générale.....	5
—	—	—	Protection des personnes et des biens:	
—	—	—	Tribunaux.....	6
—	—	—	Services de correction	7
—	—	—	Police.....	8
—	—	—	Lutte contre les incendies.....	9
—	—	—	Services réglementaires.....	10
—	—	—	Autres.....	11
—	—	—	Total, protection des personnes et des biens.....	12
—	—	—	Transports et communications:	
—	—	—	Air.....	13
—	—	—	Route.....	14
—	—	—	Chemin de fer.....	15
—	—	—	Eau	16
—	—	—	Télécommunications.....	17
—	—	—	Autres.....	18
—	—	—	Total, transports et communications.....	19
—	2,901	—	Santé:	
—	—	—	Soins hospitaliers.....	20
—	—	—	Soins médicaux	21
—	—	—	Services de prévention.....	22
—	—	—	Autres.....	23
—	2,901	—	Total, santé.....	24
—	—	—	Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	—	Indemnisation des accidents du travail.....	27
—	—	—	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses	28
—	—	—	Autres.....	29
—	—	—	Total, bien-être social.....	30
—	6,771	—	Éducation:	
—	—	—	Elémentaire et secondaire.....	31
—	—	—	Postsecondaire	32
—	—	—	Services spéciaux de recyclage.....	33
—	—	—	Autres.....	34
—	6,771	—	Total, éducation	35
—	—	—	Ressources naturelles:	
—	—	—	Chasse et pêche	36
—	—	—	Forêts.....	37
—	—	—	Mines	38
—	—	—	Pétrole et gaz naturel.....	39
—	—	—	Energie hydraulique.....	40
—	—	—	Autres.....	41
—	—	—	Total, ressources naturelles	42

Voir renvois(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Northwest Territories**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification — Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	—	—	—
44	Trade and industry	2,787	2,787	—
45	Tourism	375	375	—
46	Total, agriculture, trade and industry, and tourism	3,162	3,162	—
	Environment:			
47	Water purification and supply	364	364	—
48	Pollution control	—	—	—
49	Other	—	—	—
50	Total, environment	364	364	—
	Recreation and culture:			
51	Recreational facilities	762	477	—
52	Cultural facilities	579	539	41
53	Other	—	—	—
54	Total, recreation and culture	1,342	1,015	41
	Labour and employment, and immigration:			
55	Labour and employment	—	—	—
56	Immigration	—	—	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	—	—	—
	Housing:			
59	General assistance	3,522	3,475	—
60	Home buyer assistance	—	—	—
61	Real property tax subsidies	—	—	—
62	Total, housing	3,522	3,475	—
63	Supervision and development of regions and localities	4,989	4,696	—
64	Research establishments	—	—	—
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	—	—	—
66	Other	—	—	—
67	Total, general purpose transfers to local governments	—	—	—
68	Transfers to own enterprises	—	—	—
	Debt charges:			
69	Interest	1,313	—	1,313
70	Other	—	—	—
71	Total, debt charges	1,313	—	1,313
72	Other	—	—	—
73	Gross General Expenditure	72,235	57,906	4,031

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Territoires du Nord-Ouest

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres échelons d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
—	—	—	Agriculture, commerce et industrie, et tourisme:	
—	—	—	Agriculture	43
—	—	—	Commerce et industrie	44
—	—	—	Tourisme	45
—	—	—	Total, agriculture, commerce et industrie, et tourisme	46
—	—	—	Environnement:	
—	—	—	Purification et distribution de l'eau	47
—	—	—	Contrôle de la pollution	48
—	—	—	Autres	49
—	—	—	Total, environnement	50
—	286	—	Loisirs et culture:	
—	—	—	Installations récréatives	51
—	—	—	Installations culturelles	52
—	—	—	Autres	53
—	286	—	Total, loisirs et culture	54
—	—	—	Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
—	—	48	Logement:	
—	—	—	Aide générale	59
—	—	—	Aide aux acheteurs de maison	60
—	—	—	Subventions pour impôts immobiliers	61
—	—	48	Total, logement	62
—	293	—	Surveillance et mise en valeur des régions et des localités	63
—	—	—	Établissements de recherches	64
—	—	—	Transferts de nature générale aux administrations publiques locales:	
—	—	—	Subventions en remplacement d'impôt	65
—	—	—	Autres	66
—	—	—	Total, transferts de nature générale aux administrations publiques locales	67
—	—	—	Transferts à ses propres entreprises	68
—	—	—	Service de la dette:	
—	—	—	Intérêts	69
—	—	—	Autres	70
—	—	—	Total, service de la dette	71
—	—	—	Autres	72
—	10,251	48	Dépenses générales brutes	73

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Canada**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	General government:			
1	Executive and legislative.....	39,757	39,686	71
2	Administrative.....	455,653	435,156	10,428
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.....	168,855	103,094	65,761
4	Other.....	33,410	26,267	6,687
5	Total, general government.....	697,676	604,203	82,947
	Protection of persons and property:			
6	Courts of law.....	102,374	100,289	560
7	Correctional services.....	112,081	110,969	1,085
8	Police services.....	135,197	134,679	14
9	Firefighting services.....	11,802	10,649	2
10	Regulatory services.....	117,680	112,475	3,571
11	Other.....	34,655	26,977	6,229
12	Total, protection of persons and property.....	513,787	496,038	11,461
	Transportation and communications:			
13	Air.....	1,030	987	12
14	Road.....	1,457,110	1,064,143	1,229
15	Rail.....	5,961	5,961	—
16	Water.....	37,405	35,099	—
17	Telecommunications.....	573	14	—
18	Other.....	9,160	9,139	4
19	Total, transportation and communications.....	1,511,239	1,115,345	1,244
	Health:			
20	Hospital care.....	2,648,217	320,768	7,192
21	Medical care.....	1,135,249	1,091,052	42,019
22	Preventive services.....	145,161	86,094	32,766
23	Other.....	50,075	44,834	3,836
24	Total, health.....	3,978,702	1,542,748	85,813
	Social welfare:			
25	Universal pension plans.....	53,994	23,953	30,041
26	Family and youth allowances.....	98,170	—	98,170
27	Workmen's compensation.....	257,944	30,775	215,946
28	Assistance to disabled, handicapped, unemployed and other needy individuals.....	1,165,176	67,795	935,141
29	Other.....	48,641	29,408	6,599
30	Total, social welfare.....	1,623,925	151,931	1,285,897
	Education:			
31	Primary and secondary.....	2,584,081	235,628	96,797
32	Post-secondary.....	1,278,613	272,682	993,065
33	Special retraining services.....	120,829	119,952	877
34	Other.....	67,983	44,688	21,198
35	Total, education.....	4,051,506	672,950	1,111,937
	Natural resources:			
36	Fish and game.....	27,328	23,737	2,251
37	Forests.....	136,748	133,009	300
38	Mines.....	26,074	23,487	596
39	Oil and gas.....	4,869	4,769	100
40	Water power.....	27,896	27,201	228
41	Other.....	68,999	40,696	10,502
42	Total, natural resources.....	291,914	252,899	13,977

See footnote(s) at end of table.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Canada

Economic classification Classification économique			Dépenses générales brutes	Ligne
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(2) — Transferts à d'autres niveaux d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
			Administration publique générale:	
—	—	—	Exécutif et législatif.....	1
132	86	9,852	Administration.....	2
—	—	—	Contributions aux régimes de pension en fiducie et versements en vertu des régimes de pension de la fonction publique non constitués en fiducie.....	3
61	80	315	Autres.....	4
193	166	10,167	Total, administration publique générale.....	5
			Protection des personnes et des biens:	
—	1,500	25	Tribunaux.....	6
—	27	—	Services de correction.....	7
—	504	—	Police.....	8
—	1,146	5	Lutte contre les incendies.....	9
165	917	551	Services réglementaires.....	10
—	1,448	—	Autres.....	11
165	5,542	581	Total, protection des personnes et des biens.....	12
			Transports et communications:	
14	17	—	Air.....	13
2,000	217,979	171,760	Route.....	14
—	—	—	Chemin de fer.....	15
2,306	—	—	Eau.....	16
559	—	—	Télécommunications.....	17
—	17	—	Autres.....	18
4,878	218,012	171,760	Total, transports et communications.....	19
			Santé:	
—	2,320,243	14	Soins hospitaliers.....	20
—	2,178	—	Soins médicaux.....	21
—	26,301	—	Services de prévention.....	22
—	885	520	Autres.....	23
—	2,349,607	534	Total, santé.....	24
			Bien-être social:	
—	—	—	Régimes de pension universels.....	25
—	—	—	Allocations familiales et allocations aux jeunes.....	26
—	—	11,222	Indemnisation des accidents du travail.....	27
870	161,170	200	Aide aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.....	28
50	12,456	127	Autres.....	29
920	173,627	11,549	Total, bien-être social.....	30
			Éducation:	
8	2,251,457	191	Elémentaire et secondaire.....	31
—	12,663	203	Postsecondaire.....	32
—	—	—	Services spéciaux de recyclage.....	33
1,238	629	230	Autres.....	34
1,246	2,264,750	624	Total, éducation.....	35
			Ressources naturelles:	
997	86	257	Chasse et pêche.....	36
440	203	2,796	Forêts.....	37
1,986	5	—	Mines.....	38
—	—	—	Pétrole et gaz naturel.....	39
—	33	434	Energie hydraulique.....	40
1,989	1,860	13,952	Autres.....	41
5,412	2,187	17,438	Total, ressources naturelles.....	42

Voir renvoi(s) à la fin du tableau.

**TABLE 7. Economic Classification of Gross General Expenditure
For the Fiscal Year Ended March 31, 1971
Canada**

Line	Gross general expenditure	Total Table 2 — Total Tableau 2	Economic classification Classification économique	
			Purchases of goods and services — Achats de biens et services	Transfers to persons(1) — Transferts aux particuliers(1)
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
43	Agriculture	211,596	143,515	17,212
44	Trade and industry	93,589	43,321	2,946
45	Tourism	43,503	30,083	1,725
46	Total, agriculture, trade and industry, and tourism	348,688	216,919	21,882
	Environment:			
47	Water purification and supply	20,302	9,928	—
48	Pollution control	10,227	5,876	339
49	Other	3,689	3,489	200
50	Total, environment	34,218	19,293	539
	Recreation and culture:			
51	Recreational facilities	70,358	54,338	1,747
52	Cultural facilities	46,581	29,871	15,869
53	Other	31,545	19,521	9,172
54	Total, recreation and culture	148,484	103,730	26,788
	Labour and employment, and immigration:			
55	Labour and employment	19,107	18,641	466
56	Immigration	5,246	5,246	—
57	Other	—	—	—
58	Total, labour and employment, and immigration	24,353	23,887	466
	Housing:			
59	General assistance	46,889	8,661	1,594
60	Home buyer assistance	17,429	—	—
61	Real property tax subsidies	236,564	338	155,860
62	Total, housing	300,882	8,999	157,454
63	Supervision and development of regions and localities	157,500	89,334	6,184
64	Research establishments	11,596	11,546	35
	General purpose transfers to local governments:			
65	Grants in lieu of taxes	14,518	—	—
66	Other	311,654	—	—
67	Total, general purpose transfers to local governments	326,172	—	—
68	Transfers to own enterprises	13,119	—	—
	Debt charges:			
69	Interest	797,972	73	795,688
70	Other	16,866	2,319	5,632
71	Total, debt charges	814,837	2,392	801,319
72	Other	—	—	—
73	Gross General Expenditure	14,848,598	5,312,213	3,607,945

Totals and sub-totals may not add due to rounding.

(1) Includes interest on the public debt.

(2) Includes transfer payments to public hospitals — Nfld. 48,995, P.E.I. 8,000, N.S. 75,357, N.B. 51,265, Que. 811,205, Ont. 777,979, Man. 92,016, Sask. 85,566, Alta. 185,840, B.C. 183,873, Yuk. 1,231, N.W.T. 2,901, Can. 2,324,228.

TABLEAU 7. Classification économique des dépenses générales brutes
Année financière terminée le 31 mars, 1971
Canada

Economic classification — Classification économique			Dépenses générales brutes	Ligne
Transfers to business Transferts aux entreprises	Transfers to other levels of government(2) Transferts à d'autres échelons d'administration publique(2)	Other expenditure — Autres dépenses		
milliers de dollars				
44,238	1,083	5,548	Agriculture, commerce et industrie, et tourisme:	
43,173	20	4,130	Agriculture	43
693	11,000	2	Commerce et industrie	44
			Tourisme	45
88,105	12,103	9,679	Total, agriculture, commerce et industrie, et tourisme	46
			Environnement:	
—	10,374	—	Purification et distribution de l'eau	47
408	3,568	36	Contrôle de la pollution	48
—	—	—	Autres	49
408	13,942	36	Total, environnement	50
			Loisirs et culture:	
75	3,006	11,192	Installations récréatives	51
—	812	28	Installations culturelles	52
63	2,765	24	Autres	53
138	6,583	11,244	Total, loisirs et culture	54
			Main-d'oeuvre, population active, et immigration:	
—	—	—	Main-d'oeuvre et population active	55
—	—	—	Immigration	56
—	—	—	Autres	57
—	—	—	Total, main-d'oeuvre, population active, et immigration	58
			Logement:	
17,727	18,860	48	Aide générale	59
17,429	—	—	Aide aux acheteurs de maison	60
80,365	1	—	Subventions pour impôts immobiliers	61
115,520	18,861	48	Total, logement	62
—	60,334	1,647	Surveillance et mise en valeur des régions et des localités	63
—	—	15	Établissements de recherches	64
			Transferts de nature générale aux administrations publiques locales:	
—	14,518	—	Subventions en remplacement d'impôt	65
—	311,654	—	Autres	66
—	326,172	—	Total, transferts de nature générale aux administrations publiques locales	67
12,214	—	905	Transferts à ses propres entreprises	68
			Service de la dette:	
—	—	2,211	Intérêts	69
—	—	8,915	Autres	70
—	—	11,126	Total, service de la dette	71
—	—	—	Autres	72
229,199	5,451,887	247,354	Dépenses générales brutes	73

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

(1) Y compris l'intérêt sur la dette publique.

(2) Y compris les paiements de transferts aux hôpitaux publics — T.N. 49,995, I.P.E. 8,000, N.F. 75,357, N.B. 51,265, Que. 811,205, Ont. 777,979, Man. 92,016, Sask. 85,566, Alb. 185,840, C.B. 183,873, Yuk. 1,231, T.N.O. 2,901, Can. 2,324,228.

TABLE 8. Reconciliation of Gross General Revenue with Revenue on a National Accounts Basis
For the Fiscal Year Ended March 31, 1971
CANADA

Line	Gross general revenue	Financial Management System Système de la gestion financière	System of National Accounts Système de comptes nationaux		
			Direct taxes Impôts directs		Indirect taxes — Impôts Indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
1	Gross General Revenue (per Table 6).....	15,014.7	3,612.0	835.8	4,324.4
	To arrive at revenue on a National Accounts basis:				
	Add:				
2	Personal income tax collections allocated to Provinal Tax Collection Agreement Account	1,631.0	1,631.0	—	—
3	Corporation income tax accruals	727.2	—	727.2	—
4	Transfers from other levels of government as per system of national accounts	3,703.0	—	—	—
5	Unremitted profits of liquor boards	10.0	—	—	10.0
6	Contributions of governments as employers to the non-trusteed pension plans and social insurance programs which they operate	50.0	50.0	—	—
7	Other additions	67.2	25.9	—	—
8	Total additions.....	6,188.4	1,706.9	—	—
	Deduct:				
9	Federal payments of personal income tax	1,719.0	1,719.0	—	—
10	Corporation income tax collections	763.0	—	763.0	—
11	Transfers from other levels of government as per Financial Management System	3,657.2	—	—	—
12	Proceeds from sales of land and used assets	37.0	—	—	—
13	Proceeds from sales of other goods and services	377.2	—	—	—
14	Revenue of the Quebec Pension Plan	360.4	272.9	—	—
	Other deductions:				
15	Workmen's Compensation Boards contributions pertaining to health care	75.0	75.0	—	—
16	Other	8.7	—	—	7.0
17	Total deductions.....	6,997.5	2,066.9	763.0	7.0
18	Revenue on a National Accounts basis(1).....	14,205.6	3,252.0	800.0	4,327.4

Totals and sub-totals may not add due to rounding.

(1) Preliminary revised national accounts data; revised data will appear in "National Income and Expenditure Accounts" (Catalogue 13-001) in the near future.

TABLEAU 8. Rapprochement des revenus généraux bruts avec les revenus sur la base de la comptabilité nationale
Année financière terminée le 31 mars, 1971
CANADA

System of National Accounts Système de comptes nationaux				Revenus généraux bruts	Ligne
Other current transfers from persons — Autres transferts courant des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenus de placements	Other revenue — Autres revenus		
milliers de dollars					
1,027.5	3,657.2	1,141.9	415.9	Revenus généraux bruts (Tableau 6).....	1
				Pour arriver au revenu d'après les comptes nationaux:	
				Plus:	
—	—	—	—	Perception d'impôts sur le revenu des particuliers attribuée au compte des accords fédéraux-provinciaux sur la perception des impôts.....	2
—	—	—	—	Provisions des sociétés d'impôts sur le revenu.....	3
—	3,703.0	—	—	Transferts provenant des autres échelons de l'administration, d'après le système des comptes nationaux.....	4
—	—	—	—	Profits des régies des alcools non remis.....	5
—	—	—	—	Contributions des administrations publiques en tant qu'employeurs aux régimes de pension non établis en fiducie et aux programmes d'assurance sociale qu'elles dirigent.....	6
2.3	—	39.0	—	Autres additions.....	7
2.3	3,703.0	39.0	—	Total, additions.....	8
				Moins:	
	—	—	—	Paiements de l'administration publique fédérale au titre de l'impôt sur le revenu des particuliers.....	9
—	—	—	—	Perception de l'impôt sur le revenu des sociétés.....	10
—	3,657.2	—	—	Transferts provenant des autres échelons de l'administration publique, d'après le système de la gestion financière.....	11
—	—	—	37.0	Revenus provenant de la vente de terrains et d'actifs usagés.....	12
—	—	—	377.2	Revenus provenant de la vente d'autres biens et services.....	13
—	—	87.5	—	Revenus du Régime des rentes du Québec.....	14
				Autres déductions:	
—	—	—	—	Contributions aux commissions d'accident du travail se rapportant aux services de santé.....	15
—	—	—	1.7	Autres.....	16
—	3,657.2	87.5	415.9	Total, déductions.....	17
1,029.8	3,703.0	1,093.4	—	Revenus (d'après les comptes nationaux) (1).....	18

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

(1) Données préliminaires révisées des comptes nationaux: les données révisées paraîtront dans la publication «National Income and Expenditure Accounts» (numéro 13-001 au catalogue) dans un proche avenir.

**TABLE 9. Reconciliation of Gross General Expenditure with Current Expenditure on a National Accounts Basis
For the Fiscal Year Ended March 31, 1971
CANADA**

Line	Gross general expenditure	Financial Management System Système de la gestion financière	System of National Accounts — Système de comptes nationaux	
			Purchases of goods and services Achats de biens et services	Transfers to persons(2) Transferts aux particuliers(2)
			millions of dollars	
1	Gross General Expenditure (per Table 7).....	14,848.6	5,312.2	3,607.9
	To arrive at current expenditure on a National Accounts basis			
	Add:			
2	Depreciation (capital consumption allowance as per System of National Accounts)	383.0	383.0	—
3	Contributions of governments as employers to the non-trusted pension funds and social insurance programs which they operate	50.0	50.0	—
4	Other additions	150.6	83.6	42.1
5	Total additions	583.6	516.6	42.1
	Deduct:			
6	Purchases of land and used assets	212.2	—	—
7	Purchases of new fixed assets	1,083.0	1,083.0	—
8	Proceeds from sales of goods and services	377.2	377.2	—
9	Expenditures of the Quebec Pension Plan	39.4	9.4	30.0
	Other deductions:			
10	Workmen's Compensation Boards expenditures pertaining to health care	75.0	60.2	14.8
11	Other	38.3	—	—
12	Total deductions	1,825.1	1,529.8	44.8
13	Current Expenditures on a National Accounts Basis(1)	13,607.1	4,299.0	3,605.2

Totals and sub-totals may not add due to rounding.

(1) Preliminary revised national accounts data: revised data will appear in "National Income and Expenditure Accounts" (Catalogue 13-001) in the near future.

(2) Includes interest on the public debt.

(3) Includes transfer payments to public hospitals. Can. 2,324.2.

TABLEAU 9. Rapprochement des dépenses générales brutes avec les dépenses courantes sur la base de la comptabilité nationale
Année financière terminée le 31 mars, 1971
CANADA

System of National Accounts Système de comptes nationaux			Dépenses générales brutes	Lign
Transfers to business — Transferts aux entreprises	Transfers to other levels of government(3) — Transferts à d'autres niveaux d'administration publique(3)	Other expenditure — Autres dépenses		
milliers de dollars				
229.2	5,451.9	247.4	Dépenses générales brutes (Tableau 7).....	1
			Pour arriver à la dépense courante d'après les comptes nationaux:	
			Plus:	
			Amortissement (provision pour consommation de capital d'après le système de la comptabilité nationale)	2
—	—	—	Contributions des administrations publiques, en tant qu'employeurs aux régimes de pension non établis en fiducie et aux programme d'assurance sociale qu'elles dirigent	3
—	24.9	—	Autres additions.....	4
—	24.9	—	Total, additions.....	5
			Moins:	
—	—	212.2	Achats de terrains et d'actifs usagés.....	6
—	—	—	Achats de nouvelles immobilisations.....	7
—	—	—	Revenus provenant de la vente de biens et de services	8
—	—	—	Dépenses du Régime des rentes du Québec	9
			Autres déductions:	
—	—	—	Dépenses des commissions d'accident du travail se rapportant aux services de santé	10
3.1	—	35.2	Autres.....	11
3.1	—	247.4	Total, déductions.....	12
226.1	5,476.8	—	Dépenses courants (d'après les comptes nationaux) (1).....	13

L'addition aux totaux et sous-totaux peut-être inexacte due à l'arrondissement des chiffres.

(1) Données préliminaires révisées des comptes nationaux: les données révisées paraîtront dans la publication «National Income and Expenditure Accounts» (numéro 13-001 au catalogue) dans un proche avenir.

(2) Y compris l'intérêt sur la dette publique.

(3) Y compris les paiements de transfert aux hôpitaux publics, Can. 2,324.2.

APPENDIX

LIST OF SPECIAL FUNDS INCLUDED IN THE STATISTICS OF THE REPORT

Newfoundland — Terre-Neuve

Bell Island Hospital Building Corporation Limited
Board of Liquor Control Building Corporation Limited
College of Fisheries, Navigation, Marine Engineering and Electronics
Co-operative Development Loan Board of Newfoundland
Corner Brook Hospital Building Corporation Limited
Corner Brook Housing Authority¹
Corner Brook Housing Corporation¹
Farm Development Loan Board
Feed Mill Building Company Limited
Fish Buildings Limited
Fisheries Loan Board of Newfoundland
Gander Hospital Corporation Limited
Grace Hospital Extension Corporation Limited
Grand Falls Hospital Corporation Limited
Industrial Development Loan Board of Newfoundland
Memorial University of Newfoundland Building Corporation Limited
Mooring Cove Building Company Limited
Motor Vehicle Accident Security Account
Newfoundland and Labrador Computer Services Limited
Newfoundland and Labrador Rural Electricity Authority
Newfoundland Farm Products Corporation²
Newfoundland Government Building Corporation Limited
Newfoundland Medical Care Commission
Newfoundland Municipal Financing Corporation¹
Northern Hospitals Building Corporation Limited
Nurses' Training School Building Corporation Limited
Pepperrell Hospital Reconstruction Corporation Limited
Property Loss Reserve Fund
Public Accountants Licensing Board¹
Public Libraries Board
Board of Commissioners of Public Utilities¹

APPENDICE

LISTE DES FONDS SPÉCIAUX MENTIONNÉS DANS CETTE PUBLICATION

St. John's Infirmary Building Corporation Limited
Teachers' Educational Loan Board
Teachers' Housing Loan Board
Technical College Building Corporation Limited
Unsatisfied Judgement Fund
Vocational Schools (Western) Building Corporation Limited
Workmen's Compensation Board¹

Prince Edward Island — Île-du-Prince-Édouard

Sinking Fund Reserve
Insurance Reserve Fund
Unsatisfied Judgement Fund
Crop Insurance Agency
Natural Products Marketing Board
Georgetown Shipyard Operation
P.E.I. Laboratory Council
P.E.I. Crown Building Corporation
P.E.I. Land Development Corporation
P.E.I. Housing Authority
P.E.I. Lending Authority
Hospital Services Commission¹
Workmen's Compensation Board¹

Nova Scotia — Nouvelle-Écosse

Industrial Development Fund
Industrial Expansion Fund
Industrial Loan Fund
Special Reserve Account
Universities Assistance Fund
Unsatisfied Judgement Fund
Water Supply System Fund
Sinking Funds
Nova Scotia Farm Loan Board
Board of Commissioners of Public Utilities¹
Community Pasture Board
Nova Scotia Crop Insurance Commission
Industrial Vacation Claims
Nova Scotia Research Foundation
Workmen's Compensation Board¹

New Brunswick — Nouveau-Brunswick

Government House Trust Fund
Margaret R. Lynds Bequest
Viscount Bennett Bequest
Verna MacDonald Bequest
General Sinking Fund
Community Improvement Corporation
Farm Adjustment Board
New Brunswick Higher Education
Commission
New Brunswick Research and Productivity
Council
Board of Commissioners of Public
Utilities³
Workmen's Compensation Board¹

Québec

Quebec Deposit Insurance Board — Régie
de l'assurance — dépôts du Québec
Workmen's Compensation Commission¹
Commission des accidents du
travail¹
Minimum Wage Commission¹ — Commis-
sion du salaire minimum¹
Farm Credit Bureau — Office du crédit
Agricole
Quebec Industrial Credit Bureau —
Office du crédit industriel du Québec
Quebec Health Insurance Board — Régie
de l'assurance maladie du Québec
Quebec Housing Corporation — Société
d'habitation du Québec
Central Quebec Industrial Park Cor-
poration — Société du parc indus-
triel du centre du Québec
Quebec Municipal Commission — Commis-
sion municipale du Québec
Office for the Prevention and Treat-
ment of Alcoholism and other Toxic-
manias¹ — Office de la prévention
et traitement de l'alcoolisme et
autres toxicomanies¹
Quebec Crop Insurance Board¹ — Régie
de l'assurance-récolte du Québec¹
Quebec Pension Board¹ — Régie des
rentes du Québec¹

Ontario

Motor Vehicle Accident Claims Fund ✓
Ontario Development Corporation ✓
Ontario Educational Capital Aid ✓
Corporation
Ontario Junior Farmers Establishment
Loan Corporation ✓
Ontario Municipal Improvement
Corporation ✓
Ontario Student Housing Corporation ✓
Ontario Universities Capital Aid ✓
Corporation
Sheridan Park Corporation ✓

Fund for Milk and Cream Producers
Huron (Centralia) Industrial Park
Housing Corporation Limited
Industrial Vacation Claims
Land Titles Office Assurance Fund
Public Service Superannuation Fund
Legislative Assembly Retirement
Allowance Account
Alcoholism and Drug Addiction Research
Foundation
Niagara Parks Commission⁴
Ontario Hospital Services Commission¹
Ontario Research Foundation¹
Crop Insurance Commission of Ontario
Workmen's Compensation Board¹

Manitoba

Fire Insurance Reserve Fund
Fire Prevention Fund
Horned Cattle Purchase Act
Land Titles Assurance Fund
Reserve for War and Post-War
Emergencies
Unsatisfied Judgement Fund
Debt Retirement Reserve
Text Book Bureau
Co-operative Promotion Board
Cream Graders Account
Manitoba Agricultural Credit and
Development Corporation
Manitoba Centennial Corporation
Manitoba Crop Insurance Corporation
Manitoba Export Corporation
Manitoba Health Services Insurance
Corporation
Manitoba School Capital Financing
Authority
Milk Control Board⁵
Workmen's Compensation Board¹

Saskatchewan

Cattle Check-Off Trust Account
Horned Cattle Purchases Trust Account
Land Titles Assurance Fund
Milk Control Board¹
Saskatchewan Hospitalization Fund¹
Saskatchewan Medical Care Insurance
Fund¹
Agricultural Research Foundation⁶
Government Finance Office¹
Saskatchewan Research Council
Student Aid Fund
Workmen's Compensation Board¹
Saskatchewan Municipal Financing
Corporation¹
Saskatchewan Crop Insurance Board
Saskatchewan Economic Development
Corporation

Alberta

Alberta Hail and Crop Insurance Corporation
 Horned Cattle Purchase Act Trust Account
 Oil and Gas Conservation Board
 Wheat Board Money Trust Account
 Alberta Universities Commission
 Alberta Resources Railway Corporation¹
 Alberta Racing Commission¹
 Alberta Municipal Financing Corporation¹
 Alberta Colleges Commission
 School Foundation Program Fund
 Workmen's Compensation Board¹
 Registrar's Assurance Fund
 Motor Vehicles Accident Claims
 Alberta Health Care Insurance Commission⁷
 Industrial Vacation Claims
 Central Registry Assurance Fund

Provincial New-Home Building Assistance Act
 Scaling Fund
 Beef Cattle Producers' Assistance Fund
 Capital Improvement District Fund
 Dairy Producers' Protection Fund
 Dog Tax Fund
 Grazing Range Improvement Fund
 Land Registry Assurance Fund
 Pound District Act
 University Endowment Land Administration Account
 B.C. Regional Hospitals Districts Financing Authority
 B.C. School Districts Capital Financing Authority
 Workmen's Compensation Board¹
 Agricultural Aid to Developing Countries and World Disaster Areas Fund
 Drug, Alcohol and Cigarette Education, Prevention and Rehabilitation Fund
 First Citizens' Fund
 Physical Fitness and Amateur Sports Fund
 Motor Vehicle Act Special Fund

British Columbia - Colombie-Britannique

Centennial Cultural Fund
 Crop Insurance Stabilization Fund
 The Over-All Medical Services Plan of British Columbia

Yukon

Road Equipment Replacement Account

FOOTNOTES

- ¹ Calendar year 1970.
- ² Twelve Months Ended April 2, 1971.
- ³ Twelve Months Ended April 30, 1971.
- ⁴ Twelve Months Ended October 31, 1970.
- ⁵ Twelve Months Ended July 31, 1971.
- ⁶ Twelve Months Ended June 30, 1971.
- ⁷ Twelve Months Ended June 30, 1971.

NOTES

- ¹ Année Civile, 1970.
- ² Douze mois terminés le 2 avril 1971.
- ³ Douze mois terminée le 30 avril 1971.
- ⁴ Douze mois terminés le 31 octobre 1970.
- ⁵ Douze mois terminés le 31 juillet 1971.
- ⁶ Douze mois terminés le 30 juin 1971.
- ⁷ Douze mois terminés le 30 juin 1971.

PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

Catalogue

Statistique réunie des administrations

- 68-201 F Principaux impôts et taux d'imposition, administrations publiques fédérale, provinciales et municipales, A., F. et Angl.
68-202 Finances des administrations, publiques consolidées-fédérale, provinciales et locales, A., Bil.
68-502 *Comparative Statistics of Public Finance, 1956 to 1960*, HS., Angl.
68-506 F Le système canadien des statistiques de la gestion financière, des administrations publiques HS., F. et Angl.

Statistique de l'administration publique fédérale

- 68-211 Finances de l'administration publique fédérale, A., Bil.
61-203 Finances des entreprises publiques fédérales, A., Bil.
72-004 L'emploi dans l'administration publique fédérale, T., Bil.
72-205 L'emploi dans l'administration publique fédérale dans les régions métropolitaines, A., Bil.

Statistique des administrations publiques provinciales

- 68-205 Finances des administrations publiques provinciales — Revenus et dépenses (Prévisions), A., Bil.
68-207 Finances des administrations publiques provinciales — Revenus et dépenses, A., Bil.
68-209 Finances des administrations publiques provinciales — Actif, passif et sources et utilisations des fonds, A., Bil.
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72-007 L'emploi dans les administrations publiques provinciales, T., Bil.
68-504 *A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960*, HS., Angl.

Statistique des administrations publiques locales

- 68-203 F Finance des administrations locales, A., F. et Angl.
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72-009 L'emploi dans les administrations locales, T., Bil.
68-505 *A Review of Conferences on Municipal Finance Statistics, 1937-66*, HS., Angl.
72-505 L'emploi dans les administrations municipales, 1961-1966, HS., Bil.

Système d'information financière à l'usage des corporations municipales:

- 12-532 F Volume I. Introduction générale, HS., F. et Angl.
12-533 F Volume II. Les systèmes de classification, HS., F. et Angl.
12-534 F Supplément du Volume II. États simulés (pro-forma), HS., F. et Angl.

T. — Trimestriel A. — Annuel HS. — Hors série F. — Français Angl. — Anglais Bil. — Bilingue

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- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
- 68-506 The Canadian System of Government Financial Management Statistics, O., E. and F.

Federal Government Statistics

- 68-211 Federal Government Finance, A., Bil.
- 61-203 Federal Government Enterprise Finance, A., Bil.
- 72-004 Federal Government Employment, Q., Bil.
- 72-205 Federal Government Employment in Metropolitan Areas, A., Bil.

Provincial Government Statistics

- 68-205 Provincial Government Finance – Revenue and Expenditure (Estimates), A., Bil.
- 68-207 Provincial Government Finance – Revenue and Expenditure, A., Bil.
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- 72-505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12-532 Volume I. General Introduction, O., E. and F.
- 12-533 Volume II. The Classification Systems, O., E. and F.
- 12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

Q. – Quarterly A. – Annual O. – Occasional E. – English F. – French Bil. – Bilingual

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